Vol. IV

TRANSCRIPT OF RECORD

Supreme Court of the United States

OCTOBER TERM, 1926

No. 358

ALBERT OTTINGER, AS ATTORNEY GENERAL OF THE STATE OF NEW YORK, APPELLANT,

vs.

THE BROOKLYN UNION GAS COMPANY

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR THE EASTERN DISTRICT OF NEW YORK

FILED APRIL 30, 1926

(31,687)

(31,887)

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1926

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vs.

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VOLUME IV

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BROOKLYN UNION GAS COMPANY

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURES & APPURTENANCES

VOLUME I	TOTAL COST
Williamsburg Works	$1,032,652.72
Metropolitan Works	705,788.71
Citizens Works	899,142.11
Fulton Works	554,732.25
Nassau Works	914,062.44
VOLUME II	
Equity Works	258,171.11
Twelfth St. Holder Station	86,085.32
Third Ave.	32,067.05
Front St.	73,226.20
Plymouth St.	53,939.00
Rutledge St.	19,689.69
Skillman-Peoples	40,356.90
Skillman-Nassau	51,007.21
Wythe Ave.	102,903.22
Scholes St.	26,936.70
Belmont Ave.	41,063.32
Union	17,464.98
Keap St.	59,208.61
Warehouse Garage - 1016 Fulton St.	30,181.67
Plymouth St. Garage	64,162.59
Rutledge St. Garage	26,812.92
Third Ave. Garage	57,934.49
E. N. Y. - Street Dept.	41,719.64
Douglas St. Construction Dept.	38,825.79
Twelfth St. Meter Repair Dept.	148,623.65
Douglas St. Laboratory	8,088.71
Laboratory & Medical School (St. James Pl.)	48,273.90
Fitters School " " "	34,210.24
Warehouse - 130 Atlantic Ave.	56,345.01
Metropolitan Branch	73,576.38
Williamsburg Branch	117,529.92
Citizens Branch	64,096.26
Nassau Branch	219,419.73
Demonstration Bldg. (180 Remsen St.)	136,337.21
General Office (176 Remsen St.)	1,026,099.28
GRAND TOTAL - -	$7,149,685.13

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

Above figures include Field Overhead of 7.53% and Building Contractor's Profit of 10%

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BROOKLYN UNION GAS COMPANY

WILLIAMSBURG WORKS

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923.

STRUCTURES			TOTAL COST	PAGES
"I"	-	Office & Meter Building	$55,430.10	1 - 2
"A"	-	Purifier House - Sec. #1	106,762.69	3 - 4
---	-	Coal Storage Shed No. 1	167,937.67	5 - 6
"C"	-	Coal Runway & Housing	19,325.06	7
"B-C"	-	Meter & Governor House	46,235.29	8 - 9
"W"	-	Testing Laboratory Building	1,940.69	10
---	-	Watchman's Shed at Dock	137.51	11
"U"	-	Salt Water Pump House	2,118.90	12
---	-	Storage Shed	1,331.44	13
---	-	Drip Pump Shed	150.69	14
"X"	-	Storage Shed	2,680.58	15
"C-D"	-	Purifier and Oxide House	79,683.49	16-17
"Z"	-	Engine, Blower & Exhauster House	46,113.50	18-19
"P"	-	Office, Photometer, Stock & Pump House	39,457.51	20-21
"G"	-	Generator & Blower House	168,481.13	22-24
"H"	-	Accommodation Room, Blacksmith & Carpenter House	90,320.43	25-27
"P"	-	Pump House	21,105.83	28
"S"	-	Coal Hopper & Engine House	2,472.40	29
"S"	-	Coal Hoist & Engine House	1,583.24	30
"S"	-	Coal Trestle	2,716.64	31
"T"	-	Boiler House	37,098.53	32
"U"	-	Sump House	5,497.61	33
---	-	Pump House No.5	2,585.31	34
---	-	Coal Rack, No.Side #2 Storage Tank	203.46	35
---	-	Tar Pump House	599.31	36
---	-	Storage Shed, N.E. of Holder #3	824.65	37
---	-	Watchman's House, W. of Carpenter Shop	253.23	38
---	-	Watchman's House N.W. Holder #3	123.50	39
---	-	Watchman's House N.E. Holder #2	121.85	40
---	-	Coal Dust Rack, S. of Coal Shed #1	461.11	41
---	-	Coal Retaining Fence W.of Coal Shed #1	1,154.98	42
---	-	Pier	28,532.72	43
---	-	Addition to Pier	1,579.75	44
"A"	-	Purifier House - Sec.No.2	49,696.14	45-46
---	-	Garage Adjoining New Purifier House	673.83	47

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BROOKLYN UNION GAS COMPANY

WILLIAMSBURG WORKS

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

APPURTENANCES

		TOTAL COST	PAGES
--- -	Paving	$23,199.52	48
--- -	Fences	3,615.72	49
--- -	Brick Walls	10,900.76	50
--- -	Cast Iron Sewer	1,919.17	51
--- -	Brick Sewer	11,843.89	52
--- -	Outside Fire Protection	4,417.63	53
--- -	Yard Lighting	1,385.26	54

GRAND TOTAL (2 SHEETS) - $1,032,652.72

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

METROPOLITAN WORKS

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923.

STRUCTURES			TOTAL COST	PAGES
---	-	Coal Hopper	$15,764.17	1
---	-	Conveyor Housing, W.of Skip Hoists,	2,310.18	2
---	-	Skip Hoist - Pit & Housing	12,680.20	3
---	-	Conveyor Housing, E.of Skip Hoist,	3,940.41	4
---	-	Coal Bin & Housing	4,885.07	5
---	--	Eloc.Station & Turbo Generator Floor,	6,039.17	6
---	-	Hoist Engine Housing	2,764.19	7
"G"	-	Generator House	135,155.56	8 - 9
"G"	-	Blower Houses Nos. 1, 2, 3, 4 & 6	9,243.58	10
"G"	-	Blower Houses No. 5 & 7	2,901.34	11
"G"	-	Blower House No. 8	585.34	12
"C"	-	Elevator House	7,394.22	13
"J"	-	Blower House	328.98	14
"[illegible]"	-	Pump House	333.33	15
"P"	-	Blacksmith Shop	1,802.56	16
---	-	Coal Trestle	2,765.72	17
---	-	Storage Shed	1,428.96	18
"G"	-	Exhauster House	60,339.87	19--20
"D"	-	Oxide Shed	7,058.08	21
"K"	-	Pump House "B"	9,820.83	22
"J"	-	Carpenter House & Leanto	4,130.37	23
"I"	-	Store House	1,217.10	24
"A"	-	Dining & Locker Room,	9,654.95	25--26
"A"	-	Governor House	3,656.94	27
"B"	-	Purifier House	132,709.73	28--29
"C"	-	Office	18,572.65	30--31
"C"	-	Time Checker's Office	443.52	32
"D"	-	Meter House	16,202.67	33--34
"D"	-	Photometer, Accommodation & Store Hse.	22,052.26	35--36
"D"	-	Machine Shop,	15,322.55	37--38

BROOKLYN UNION GAS COMPANY

METROPOLITAN WORKS

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURES		TOTAL COST	PAGES
"D"	- Store Room	$3,009.71	39
"Z"	- Boiler House	25,191.87	40-41
"O"	- Purifier House	49,529.18	42-43
---	- Paint Shop, W. of Accommodation Shop	422.22	44
"J"	- Drip Pump House	96.23	45
---	- No. 1 Coal Shed	23,225.38	46-47
"S"	- Filter Press House	3,774.68	48
---	- Housing for Tar Tank	491.72	49
---	- Ash Pocket & Hoist	42,450.21	50
---	- Ash Runway	5,278.77	51
APPURTENANCES			
---	- Fences	2,678.60	52
---	- Paving - Walks & Curb	17,515.28	53
---	- Yard Lighting	1,412.55	54
---	- Cast Iron Sewer & Fire Lines	19,107.53	55
GRAND TOTAL (2 Sheets) - - -		$705,788.71	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS & FIFTH AVENUE HOLDER STATION

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURES			TOTAL COST	PAGE
"A"	-	New Meter House	$41,396.12	1-1
"A"	-	Office	23,258.54	3-4
"B"	-	Engine & Condenser Building	55,007.37	5-7
"I"	-	New Purifier House	62,622.26	
"X"	-	Exhauster House	37,347.99	8-9
"H"	-	Main Generator House	205,659.15	10-13
"H"	-	Blower House	8,598.91	14
"H"	-	Blower Mezzanine	18,396.27	15
"H"	-	Boiler House,	22,789.40	14-15
"M"	-	Machine Shop Building	22,096.43	16
"Y"	-	Accommodation House & Paint Storage	3,256.39	17
----	-	Sawdust Storage Shed	835.88	17
"L"	-	Experimental Laboratory	3,784.71	18
"P"	-	Housing - Engine for Coal Mast & Gaff	2,468.90	19
"P"	-	Housing for Cableway Engine	811.84	19
----	-	Shed for Pipe Threader	1,115.30	20
----	-	Coal Loading Platform & Hopper	6,655.08	20
"T"	-	Dump & Runway	5,525.59	21
"T"	-	Hopper & Housing (Coal Trestle)	562.58	21
"V"	-	Oil & Paint House	1,709.46	22
"D"	-	Pipe Rack	5,379.23	23
"D"	-	General Stores Sheds	5,462.92	24
"T"	-	Steel Trestle & Foundations	34,757.49	25
"T"	-	Receiving Hopper (Trestle)	678.38	26
"T"	-	Wood & Metal Lined Coal Chutes	482.03	26
"T"	-	Timbered Coal Hopper & Chute	679.13	27
"S"	-	Skip-Hoist Engine Housing	757.91	27
"S"	-	Covered Platform	659.10	28
"S"	-	Pump House (Under Separator Tank)	7,969.41	28
----	-	Brick Sheds #s 1 & 2	2,476.88	29
----	-	Brick Shed #3	616.67	29
"P"	-	Pump House	1,848.81	30
"A"	-	Time Checker's Office	361.51	30
"P"	-	Paint Shop	722.04	31
"G"	-	Coal Tank Housing	1,448.47	31
"I"	-	Purifier House, Old,	93,781.02	42-43
"I"	-	Scrubber House	15,072.10	44-45
"X"	-	Pump House	1,063.90	46
"P-1"	-	Pump House	5,368.66	47

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS & FIFTH AVE. HOLDER STATION

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

			TOTAL COST	PAGES
STRUCTURES				
---	-	Two Storage Bins, Huntington St. near Smith Street,	124.22	48
---	-	#4 Scale House, No. of "N" Oil Tank	99.39	49
---	-	Watchman's House, Luquer St. Gate	58.97	50
---	-	Tool House, Smith Street,	355.28	51
---	-	Tool House, Cor. Smith & Huntington Sts.	550.83	52
---	-	Shed, Huntington St., 80' from Smith St.	46.71	53
---	-	Concrete Storage Shelter	154.20	54
"T"	-	Valve House	5,018.69	55-56
---	-	Miscellaneous Stores Sheds	1,023.74	57
APPURTENANCES				
---	-	Concrete Retaining Wall & Walkway	4,721.72	58
---	-	Wood Retaining Wall,	2,875.32	59
---	-	Walks & Roadways	52,737.47	60
---	-	Fences	5,696.75	61
---	-	Outside Fire Protection	1,062.61	62
---	-	Yard Lighting	4,063.28	63
---	-	Timbered & Concrete Bulkhead	66,007.73	64
---	-	Timbered Bulkhead	41,703.07	65
GRAND TOTAL (2 SHEETS) - -			$889,142.11	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

FULTON WORKS

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURES			TOTAL COST	PAGES
---	-	Coal Shed No. 2	$37,395.56	1 - 2
---	-	Conveyor Housing	3,650.50	3
---	-	Coal Bin & Pent House	23,987.69	4 - 5
"V"	-	Turbo-Blower Room	5,149.74	6
---	-	Skip Hoist Housing & Pit	5,327.54	7
---	-	Coal Trestle	4,231.98	8
---	-	Salt Water Pump House	1,106.85	9
---	-	Cement Storage Shed	191.65	10
"G-G"	-	Lumber Storage Shed	2,529.31	11
"F-F"	-	Storage Shed	1,114.28	12
---	-	Coal Hoist Engine Housing	1,268.10	13
---	-	Coal Bin under Coal Shed #2	5,496.29	14
---	-	Pipe Rack House	591.48	15
"U"	-	Ash Hopper & Gallery Floor	1,233.98	16
"A"	-	Office & Meter House	27,956.82	17-18
"B"	-	Purifier House	38,065.93	19-20
"C&D"	-	Oxide Houses	10,649.61	21
"E"	-	Purifier House	53,677.22	22-23
"F"	-	Governor House	11,998.70	24-25
"P"	-	East Pump House	266.10	26
"P"	-	West Pump House	250.45	27
"G"	-	Boiler House	47,046.54	28-29
"H"	-	Exhauster House	21,755.31	30-31
"H"	-	Timekeeper's Office	261.29	32
"I"	-	Exhauster, Condenser & Blower House	31,770.90	33-34
"J"	-	Condenser House	16,543.45	35
"K"	-	Generator House	82,067.38	36-37
"O"	-	Oxide House	2,613.05	38
"Q"	-	Pump House	5,311.48	39-40
"R"	-	Accommodation House	3,078.81	41-42
"S"	-	Oxide House	3,720.98	43
"T"	-	Oxide House	3,299.01	44
"X"	-	Pipe, Blacksmith, Carpenter & Paint Shop	15,015.03	45
"Y"	-	Store House	1,971.70	46

BROOKLYN UNION GAS COMPANY

FULTON WORKS

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923.

STRUCTURES		TOTAL COST	PAGES
---	- Shower Bath House	220.02	47
"Y"	- Oxide House	3,210.97	48
"AA"	- Oil Storage House	1,516.10	49
"BB"	- Frame Store House	3,466.92	50
"CC"	- Brick Store House	11,455.29	51
---	- Pump House, North Side #2 Coal Shed	1,456.63	52
---	- Coal Hopper #2	1,207.48	53
---	- Coal Shed #3	23,264.80	54
---	- Superstructure, Oil Storage Tanks #s 1 to #6.	1,485.70	55
---	- Superstructure, Settling Tanks	340.20	56

APPURTENANCES			
---	- Paving	6,803.78	57
---	- Fences	2,883.68	58
---	- Sewer & Outside Fire Protection	10,271.43	59
---	- Yard Lighting & Distribution	4,654.45	60
	GRAND TOTAL (2 SHEETS) -	$584,732.85	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

NASSAU WORKS

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURES			TOTAL COST	PAGES
----	-	Watchman's & Electrician's House	$1,552.78	1
----	-	Meter House	4,030.02	2
"D"	-	Meter & Exhauster House	24,371.93	3 - 4
----	-	Blower Houses 25 & 29	1,706.67	5
----	-	Blower House No. 26	383.79	6
----	-	Blower Houses #s 23 & 24	548.50	7
"J"	-	Feed Water Heater House	7,426.71	8
----	-	Brick Storage Shed	155.85	9
----	-	Housing-Separator Tanks & Pumps	1,770.86	10
----	-	Tar Tanks Housing	166.78	11
----	-	Separator Tank Housing	138.88	12
"C"	-	Purifier House	154,364.31	13-15
"I"	-	Generator House - Williamson	63,017.56	16-17
"X"	-	Coal Shed	59,677.37	18-19
"Z"	-	Coal Hoist Engine	1,851.51	20
"K"	-	Coal Shed, Awning & Scale House	1,710.36	21
"K"	-	Coal Shed Bridge	405.30	22
"K"	-	Elevated Coal Run	10,030.86	23
"P"	-	Rotary Coal Screen	8,025.50	24
"A"	-	Oil & Paint Storage House	1,524.38	25
"B"	-	Condenser, Pump & Store Rooms, Blacksmith, Machinery and Carpenter Shop	47,388.65	26-27
"A"	-	Office & Meter Rooms	74,302.15	28-30
----	-	Gasoline Storage House "A"	1,662.47	31
"E"	-	Engine & Exhauster House	24,750.04	32-33
"F"	-	Purifier House	91,724.60	34-35
"G"	-	Engine, Blower & Generator House	208,574.08	36-38
"D"	-	Pump House	672.24	39
"H"	-	Boiler House	30,122.02	40-41
"L"	-	Pump House, North	6,366.46	42
"L"	-	Pump House, South	3,040.98	43
"L"	-	Ash Hoist, Bin & Hopper	39,288.29	44
"R"	-	Exhauster House	1,911.40	45
----	-	Coal Bin, E. of "G" Generator House	2,816.62	46

BROOKLYN UNION GAS COMPANY

NASSAU WORKS

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1925

APPURTENANCES		TOTAL COST	PAGES
--- -	Fences	$3,774.84	47
--- -	Pavements, Walks & Curb	23,622.29	48
--- -	Outside Fire Protection & Sewer	8,980.35	49
--- -	Yard Lighting & Distribution	2,215.86	50
	GRAND TOTAL(2 SHEETS)	$914,062.66	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS & FIFTH AVE. HOLDER STATION

NEW METER HOUSE "A"

COST AS OF JUNE 1, 1923.

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation, Steam Shovel	934	Cu.Yd.	.41	382.94
Excavation	516	Cu.Yd.	1.00	516.00
Backfill	125.1	Cu.Yd.	.60	75.06
Haul	1325.5	Cu.Yd.	1.10	1458.05
Piles, Wood	100	No.	12.58	1258.00
Cinder Fill	104.8	Cu.Yd.	1.20	125.76
Concrete Foundation Walls, 1-3-5	212	Cu.Yd.	10.69	2266.28
Concrete Floor on Ground, "	52.5	Cu.Yd.	10.69	561.23
" Slabs 1-2-4	30-1/3	Cu.Yd.	11.47	347.92
Concrete Cove Base	263	Lin.ft.	.33	86.79
Wall Forms	5758	Sq.ft.	.263	1514.35
Slab "	3279	Sq.ft.	.248	813.19
Rein. Steel	1595	Lb.	.05	79.75
Rein. Mesh	3279	Sq.ft.	.065	213.14
Cement Finish, 3'6" x 3'6" Squares	3279	Sq.ft.	.113	370.53
Brickwork, Common	164.693	M.	49.55	8160.54
" Face, Smooth Red	7.445	M.	77.12	574.16
Brick Corbel	42	Lin.ft.	.15	6.30
Mason Centers	42	Sq.ft.	.263	11.05
T. C. Wall Coping, 12"	161	Lin.ft.	.51	82.11
Bluestone Sills,	25.9	Cu.ft.	5.80	150.22
" Watertable	12.4	Cu.ft.	5.80	71.92
" Coping	2.7	Cu.ft.	5.50	14.85
Structural Steel	96688	Lb.	.0623	6023.66
Misc. & Ornamental Iron				1986.27
Lumber, 4" Y.P., D.4 S.	.632	M.B.M.	100.30	63.39
Roofers, 2" x 8" T. & G.	8.696	M.B.M.	97.30	846.12
" 3"	1.261	M.B.M.	92.30	116.39
Mud Sills, 3" x 8" Y.P.	1.265	M.B.M.	95.30	120.55
Roofing, Tar & Gravel	3624	Sq.ft.	.13	471.12
Flashing, G.I.	332	Sq.ft.	.25	83.00
" Asbestos Protected Metal	250	Sq.ft.	.45	112.50
Gutter, Copper, 6"	86	Lin.ft.	1.10	94.60
Gutters, Copper, 7" x 9"	85	Lin.ft.	1.35	114.75
Leaders, Copper, 4"	32	Lin.ft.	.70	22.40
Corr. Asbestos Protected Sheathing	867	Sq.ft.	.30	260.10
Doors, Cl. 6'8" x 8'4"	1	Pr.	80.00	80.00
" " 3'4" x 7'4"	1	No.	37.65	37.65
" " 3'8" x 7'6"	1	No.	37.65	37.65
" " 5'0" x 8'6"	1	Pr.	61.75	61.75
" " 6'8" x 6'3"	1	Pr.	63.20	63.20

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS & FIFTH AVE. HOLDER STATION

NEW METER HOUSE "A"

COST AS OF JUNE 1, 1923.

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Windows, 7'0" x 13'6", Mull. Cir. Head	1	No.	102.00	102.00
" 3'6" x 13'6" " "	2	No.	63.00	126.00
" 4'2" x 7'6" " D.H.	1	No.	50.00	50.00
" 3'6" x 4'2" "	2	No.	29.50	59.00
" 5'6" x 8'0" " " " "	5	No.	63.60	196.80
" 5'6" x 15'9" " " "	1	No.	106.20	106.20
Steel Rolling Shutters, 3'6" x 7'0"	3	No.	122.50	367.50
" " " 4'0" x 7'0"	1	No.	140.00	140.00
Hollow Metal Windows 6'6" x 6'6" Mull.	10	No.	89.38	893.80
" " " 3'0" x 7'0"	3	No.	47.25	141.75
Hardware				39.50
Painting, Lead & Oil	3370	Sq.ft.	.0477	160.75
" Cold Water	11152	Sq.ft.	.02	223.04
Plumbing				76.41
Gas Piping				21.21
Heating				1114.62
Electric				1042.86
Scaffold				400.00
				34,996.68
FIELD OVERHEAD - 7.53%				2,635.25
				37,631.93
BUILDING CONTRACTOR'S PROFIT - 10%				3,763.19
TOTAL COST - -				$41,395.12

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

OFFICE "A"

COST AS OF JUNE 1ST, 1925

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation	574	Cu.Yd.	1.00	574.00
Backfill	115	Cu.Yd.	.60	69.00
Haul	459	Cu.Yd.	1.10	504.90
Cinder Fill	47.6	Cu.Yd.	1.20	57.12
Concrete Floor on ground, 1-3-6	10.3	Cu.Yd.	10.69	110.11
Cement Finish, 1"	381	Sq.Ft.	.101	38.48
Brickwork, Common	134.031	M.	49.55	6670.97
Face Brick, smooth red	12.62	M.	77.12	973.25
Brick Cornice	114	Lin.Ft.	.35	39.90
T.C. Partition Blocks, 6"	268	Sq.Ft.	.38	101.84
Sand Stone - Sills and Lintels	52.9	Cu.Ft.	5.80	306.82
Sand Stone - Pilaster Caps	16.5	Cu.Ft.	5.80	95.70
Sand Stone - Watertable	49	Cu.Ft.	5.80	284.20
Sand Stone - Canopy	11.5	Cu.Ft.	7.00	80.50
Slate Partitions	190	Sq.Ft.	1.50	285.00
Floor Tiling	62	Sq.Ft.	1.00	62.00
Wall Tiling	150	Sq.Ft.	1.65	247.50
Tile Base, 6"	30	Lin.Ft.	1.50	45.00
Tile Cap, 2"	30	Lin.Ft.	1.00	30.00
Miscellaneous Iron				510.64
Lumber, 12" Y.P.	5.928	M.B.M.	101.60	602.28
Lumber, 10" Y.P.	5.568	M.B.M.	99.60	554.57
Lumber, 8" Y.P.	.287	M.B.M.	95.30	27.35
Lumber, 6" Y.P.	.535	M.B.M.	95.30	50.99
Lumber, 4" Y.P.	1.521	M.B.M.	95.30	144.95
Sheathing and Underfloor 1"x8"	4.601	M.B.M.	72.30	332.65
Sheathing and Underfloor 1"x4"	1.525	M.B.M.	71.60	109.19
Floor, 1" x 3-1/2" - rift	2.192	M.B.M.	187.65	411.33
Base, 11" - 3 member	383	Lin.Ft.	.45	172.35
Picture Moulding, 1-1/2"	104	Lin.Ft.	.06	6.24
Composition Flooring	1125	Sq.Ft.	.30	337.50
Roofing, Tar and Gravel	1620	Sq.Ft.	.13	210.60
Flashing, G.I.	351	Sq.Ft.	.25	87.75
Cornice, G.I.	114	Lin.Ft.	1.00	114.00
Skylight, G.I. hip, wire glass, 4'0" x 6'0" - side lights	1	No.	48.00	48.00
Skylight, G.I. hip, wire glass, 3'0" x 3'0"	1	No.	18.00	18.00
Ventilators, 16" x 22"	2	No.	15.00	30.00
Ventilators, 6" x 6"	1	No.	10.00	10.00
Ventilators, 14" x 18"	1	No.	22.00	22.00
Ventilators, 12" dia.	1	No.	18.00	18.00
Doors, panel, trans. 3'5" x 9'6"	1	No.	125.00	125.00
Doors, panel, trans. 3'2" x 9'6"	1	No.	70.19	70.19

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

OFFICE "A"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Doors, panel, 3'3" x 7'6"	1	No.	52.86	52.86
Doors, panel, with trans. 3'5"x9'6"	1	No.	62.00	62.00
Transom only, 3'0" x 2'2"	1	No.	5.50	5.50
Trimmed Opening, 2'8" x 6'6"	1	No.	11.00	11.00
Door, Gl., 3'0" x 6'8"	1	No.	27.25	27.25
Door, Toilet, 2'8" x 4'0"	2	Pr.	11.50	23.00
Door, Toilet, 1'8" x 4'0"	1	No.	7.00	7.00
Windows, hinged, 3'0" x 2'4"	7	No.	11.90	83.30
Windows, D.H., 3'6" x 7'0"	23	No.	52.00	1196.00
Windows, pivoted, 2'0" x 2'0"	1	No.	4.90	4.90
Windows, hinged, 1'5" x 3'0"	1	No.	6.65	6.65
Wood Steps, 6'6" wide, 4 treads	1	No.	39.60	39.60
Wood Opening, Jambs and Trim, 3'0" x 9'0"	1	No.	18.25	18.25
Hardware				55.65
Metal Ceilings	1173	Sq.Ft.	.19	222.87
Stairs, 3'2" wide, 20 treads	1	No.	246.30	246.30
Stairs, 3'2" wide, 4 treads	1	No.	21.00	21.00
Plaster on wood lath	233	Sq.Yd.	1.80	419.40
Plaster on Brick and Tile	416	Sq.Yd.	1.30	540.80
Painting, Lead and Oil	5931	Sq.Ft.	.0477	282.91
Painting, Cold Water	10664	Sq.Ft.	.02	213.28
Flag Pole	1	No.	45.00	45.00
Plumbing				907.88
Heating				431.40
Electric (Incl. in Meter House)				
Scaffold				150.00
				19663.47
Field Overhead 7.53%				1480.66
				21144.13
Building Contractor's Profit 10%				2114.41
TOTAL COST				$23258.54

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

"B" ENGINE AND CONDENSER BUILDING

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation, Steam Shovel	1774	Cu.Yd.	.41	727.3
Excavation, Hand	233	Cu.Yd.	1.00	233.0
Backfill	197	Cu.Yd.	.60	118.2
Haul	1810	Cu.Yd.	1.10	1991.0
Cinder Fill	37	Cu.Yd.	1.20	44.4
Concrete Steps and Floor, 1-2-4	12.3	Cu.Yd.	11.47	141.0
Step Forms	378	Sq.Ft.	.263	99.4
Floor Forms	421	Sq.Ft.	.248	104.4
Concrete Floors, 1-3-5	97	Cu.Yd.	10.69	1036.9
Concrete Floors, Rein. 1-2-4	6.5	Cu.Yd.	11.47	74.5
Rein. Mesh	420	Sq.Ft.	.065	27.3
Cement Finish, 1"	420	Sq.Ft.	.105	44.1
Brickwork	401.037	M.	49.55	19871.3
Mason Centers	98	Sq.Ft.	.263	25.7
T.C. partition Blocks 6"	490	Sq.Ft.	.38	186.2
Blue Stone Sills and Lintels	72	Cu.Ft.	5.80	417.6
Blue Stone Pilaster Caps	16.7	Cu.Ft.	5.80	96.8
Structural Steel	47937	Lb.	.0623	2986.4
Checkered Steel Plates	39910	Lb.	.12	4789.2
Miscellaneous Iron				205.3
Lumber, 12" Y.P.	8.528	M.B.M.	101.60	866.4
Lumber, 8" Y.P.	1.052	M.B.M.	95.30	100.2
Lumber, 6" Y.P.	1.99	M.B.M.	95.30	189.6
Lumber, 7/8" x 8" D. & M. Flooring	1.824	M.B.M.	72.30	131.8
Lumber, 5/16" x 2" D.M.&B. Ceiling	4.918	M.B.M.	145.65	715.6
Lumber, 7/8" x 3-1/2" Rift -Flooring	2.179	M.B.M.	187.65	408.8
Lumber, 1" x 8" D. & M. roofers	1.255	M.B.M.	72.30	90.7
Lumber, 7/8" x 5" D. & M. roofers	.585	M.B.M.	71.60	41.8
Roofing Slate	58.8	Sq.	23.00	1352.4
Roofing, Tar and Gravel	1080	Sq.Ft.	.13	140.4
Roofing, Tin	416	Sq.Ft.	.35	145.6
Flashing, G.I.	438	Sq.Ft.	.35	153.3
Gutter, G.I.	220	Lin.Ft.	2.14	470.8
Gutter, 6" G.I.	29	Lin.Ft.	.50	14.5
Leaders, G.I. 4"	15	Lin.Ft.	.50	7.5
Ventilators, 23" dia.	2	No.	110.00	220.0
Louvre Skylight, 3'2" x 3'2" x 3'10"	1	No.	72.00	72.0
Louvre and Hip Skylight, 3'4"x3'2"x2'0"	1	No.	68.00	68.0
Ventilator, 1'8" x 2'2"	3	No.	80.00	240.0
Skylight, Hip, and Glazed, 3'0"x3'0"	1	No.	40.00	40.0
Doors, Gl. with tran. 5'0" x 7'4"	1	Pr.	56.75	56.7
Doors, batten, 3'8" x 5'6"	1	Pr.	16.25	16.2
Doors, batten, 7'0"x6'10" with wicket door	1	Pr.	24.20	24.2

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

"B" ENGINE AND CONDENSER BUILDING

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Doors, batten, 2'11" x 7'7"	1	No.	11.90	11.90
Doors, panel, 2'9" x 7'10"	1	No.	42.00	42.00
Doors, Sl. with tran. 4'0" x 11'0"	1	No.	50.60	50.60
Doors, Panel, 4'10" x 6'6"	1	Pr.	42.00	42.00
Doors, Panel with tran. 4'0" x 10'0"	1	No.	50.60	50.60
Doors, Panel, 4'10" x 7'10"	1	Pr.	50.50	50.50
Doors, Batten, 4'0" x 4'2"	1	Pr.	8.00	8.00
Doors, Batten, 8'0" x 10'9" with tran.	1	Pr.	51.95	51.95
Doors, Sliding, 9'4" x 14'0" with tran. - Circle Head	1	No.	111.80	111.80
Doors, Panel, 4'10" x 8'10"	1	Pr.	61.50	61.80
Doors, Panel, 6'0" x 11'0" with tran. - Circle Head	1	Pr.	97.50	97.50
Doors, Panel, 4'8" x 7'10"	1	Pr.	58.25	58.25
Doors, Panel, 3'8" x 5'9"	1	No.	33.60	33.60
Windows, hinged, 3'10" x 2'7"	3	No.	12.50	37.50
Windows, hinged, 3'10" x 1'10"	1	No.	11.60	11.60
Windows, D.H., 3'8" x 7'10"	14	No.	41.50	581.00
Windows, D.H., 4'4" x 5'9"	1	No.	34.20	34.20
Windows, D.H., 3'8" x 7'10"	2	No.	41.50	83.00
Windows, D.H., 3'9" x 7'4"	4	No.	41.00	164.00
Windows, hinged, 3'6" x 3'6"	1	No.	12.50	12.50
Windows, mullion, hinged, 1'6" x 4'8"	2	No.	26.00	52.00
Windows, hinged, 3'0" x 8'0"	6	No.	39.25	236.80
Hardware				47.25
Plastering on Concrete	193	Sq.Yd.	1.30	250.90
Painting, Lead and Oil	39670	Sq.Ft.	.0477	1892.26
Plumbing				183.05
Heating				175.40
Electric				2696.90
Scaffold				600.00
				44804.88
Field Overhead 7.53%				3601.82
				48406.70
Building Contractor's Profit 10%				5000.67
TOTAL COST				$53007.37

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

NEW PURIFIER HOUSE "I"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation, Steam Shovel	1473	Cu.Yd.	.41	603.93
Excavation, Trench	306	Cu.Yd.	1.00	306.00
Backfill	190	Cu.Yd.	.60	114.00
Haul	1589	Cu.Yd.	1.10	1747.90
Cinder Fill	1042	Cu.Yd.	1.20	1250.40
Piles, Concrete	146	No.	105.00	15330.00
Concrete Pile Capping, 1-2-4	215	Cu.Yd.	11.47	2466.05
Concrete Piers, 1-2-4	205.25	Cu.Yd.	11.47	2354.22
Concrete Floors, 1-3-6	133.5	Cu.Yd.	10.69	1427.12
Concrete Steps, 1-2-4	2.3	Cu.Yd.	11.97	27.53
Concrete Slab, 1-3-5	2	Cu.Yd.	10.69	21.38
Concrete Column Protection, 1-2-4	18	Cu.Yd.	11.97	215.46
Pier Forms	13677	Sq.Ft.	.263	3597.05
Slab Forms	77	Sq.Ft.	.248	19.10
Column Forms	1128	Sq.Ft.	.378	426.38
Rein. Steel	14789	Lb.	.05	739.45
Brickwork	178.061	M.	49.55	8822.92
Terra Cotta Partition Blocks, 6"	100	Sq.Ft.	.38	38.00
Terra Cotta Coping, 12"	50	Lin.Ft.	.51	25.50
Bluestone Sills and Lintels	30.4	Cu.Ft.	5.80	176.32
Steel Rail	48750	Lb.	.047	2291.25
Structural Steel	8798	Lb.	.0625	548.12
Doors, 8'6" x 8'6", 01.	13	Pr.	97.20	1263.60
Doors, 2'9" x 6'0", Panel	1	No.	19.75	19.75
Windows, D.H., 4'6" x 8'0"	12	No.	42.50	510.00
Windows, 3'0" x 3'10" Transom	1	No.	19.10	19.10
Hardware				52.50
Painting, Lead and Oil	16166	Sq.Ft.	.0477	770.64
Miscellaneous Iron				1707.74
Scaffold				925.00
Plumbing				818.94
Heating				2677.22
Electric				1599.77
				52942.74
Field Overhead 7.53%				3986.59
				56929.33
Building Contractor's Profit 10%				5692.93
TOTAL COST		-		$62622.26

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

EXHAUSTER HOUSE "X"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation	1075	Cu.Yd.	1.00	1075.00
Backfill	631	Cu.Yd.	.60	378.60
Sand	444	Cu.Yd.	1.10	488.40
Cinder Fill	165	Cu.Yd.	1.20	198.00
Piles, Wood	68	No.	12.68	855.44
Concrete Steps, 1-2-4	2.2	Cu.Yd.	11.97	26.33
Concrete Footings, 1-3-5	14.5	Cu.Yd.	10.69	155.00
Concrete Walls, 1-3-5	191.5	Cu.Yd.	10.69	2047.14
Footing Forms	391	Sq.Ft.	.106	41.45
Wall Forms	6384	Sq.Ft.	.263	1678.99
Concrete Floor on Ground, 1-3-5	52	Cu.Yd.	10.69	555.88
Concrete Slabs, 1-2-4	27	Cu.Yd.	11.47	309.69
Slab Forms	2668	Sq.Ft.	.248	661.66
Step Forms	88	Sq.Ft.	.263	23.14
Reinf. Steel	1175	Lb.	.05	58.75
Reinf. Mesh	2628	Sq.Ft.	.065	170.82
Cement Finish, 1"	2668	Sq.Ft.	.101	269.47
8" S.C. Tile Blocks, 4"	461	Sq.Ft.	.285	131.39
8" S.C. Tile Blocks, 6"	582	Sq.Ft.	.38	221.16
Brickwork	34.104	M.	49.55	1689.85
Beam Centers	8	Sq.Ft.	.263	2.10
Structural Steel	92923	Lb.	.0623	5789.10
Miscellaneous Iron				685.50
Timber, 12" Y.P.	5.376	M.B.M.	101.60	546.20
Timber, 10" Y.P.	1.6	M.B.M.	99.60	159.36
Timber, 1-1/4" x 6" D.M.&C.B.roofers	7.15	M.B.M.	81.60	583.44
Roofing, Tar and Gravel	4576	Sq.Ft.	.13	594.88
Flashing, G.I.	387	Sq.Ft.	.25	96.75
Gutter, 7" x 7" G.I.	98	Lin.Ft.	.65	63.70
Gutter, 7" x 11" G.I.	128	Lin.Ft.	.85	108.80
Leaders, 3" G.I.	28	Lin.Ft.	.45	12.60
Leaders, 4" G.I.	120	Lin.Ft.	.50	60.00
Ventilator	1	No.	200.00	200.00
Doors, sliding, Gl. 10'5" x 12'2"	2	No.	196.40	392.80
Doors, panel, 2'9" x 6'9"	1	No.	28.00	28.00
Doors, toilet, 2'10" x 5'6"	1	Pr.	13.50	13.50
Doors, panel, 2'9" x 5'1"	1	No.	14.10	14.10
Windows, hollow metal, 7'10" x 16'4"	10	No.	102.32	1023.20
Windows, hollow metal, 10'2" x 7'4"	2	No.	59.60	119.20
Windows, hollow metal, 7'0" x 8'2"	12	No.	17.76	213.12
Windows, wood, hinged, 2'10" x 3'4"	2	No.	6.50	13.00
Windows, wood, D.H., 2'4"x5'0"circ.head	2	No.	50.85	101.70
Windows, monitor, metal, 5'0"x98'0"	1	No.	392.00	392.00

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

EXHAUSTER HOUSE "X"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Hardware				159.5
Slate Partitions	457	Sq.Ft.	1.50	685.5
Plastering on T.C.	231	Sq.Yd.	1.30	300.3
Cement Treads on Steel Stairs	75	Sq.Ft.	.172	12.9
Painting, Lead and Oil	17540	Sq.Ft.	.0477	836.6
G.I. Siding	2854	Sq.Ft.	.22	627.8
Checkered Steel Floor Plates	4924	Sq.Ft.	.12	590.8
Plumbing				3330.9
Heating				1144.1
Electric				1037.4
Scaffold				600.0
				31575.1
Field Overhead 7.53%				2377.6
				33952.7
Building Contractor's Profit 10%				3395.2
TOTAL COST				$37347.9

BROOKLYN UNIONGAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

HOUSING FOR CABLEWAY ENGINE "H"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation, Dry	1825	Cu.Yd.	1.25	2281.25
Excavation, Wet	14	Cu.Yd.	2.50	35.00
Backfill	672	Cu.Yd.	.60	403.80
Haul	1166	Cu.Yd.	1.10	1282.60
Wood Piles	504	No.	12.66	6340.32
Wood Pile Capping, 12" x 12"	14.712	M.B.M.	111.00	1633.03
Wood Pile Capping, 3" decking	23.904	M.B.M.	101.00	2414.30
Concrete Pile Capping, 1-2-4	217	Cu.Yd.	11.47	2488.99
Forms, Pile Capping	4587	Sq.Ft.	.106	486.22
Reinf. Steel	408	Lb.	.05	20.40
Concrete Floor on Ground, 1-3-6	368	Cu.Yd.	10.69	3933.92
Cement Finish	9945	Sq.Ft.	.105	1044.22
Concrete Elev. Pit, 1-3-6	2.6	Cu.Yd.	10.69	26.72
Concrete Walls, 1-3-6	13	Cu.Yd.	10.69	138.97
Wall Forms	1485	Sq.Ft.	.263	390.56
Concrete Columns, 1-2-4	169	Cu.Yd.	11.97	2022.93
Column Forms	7542	Sq.Ft.	.378	2850.88
Rein. Mesh	6300	Sq.Ft.	.065	409.50
Bolts	108	Lb.	.15	16.20
Brickwork	461.66	M.	49.55	23866.25
Brickwork, Dentil Courses	470	Lin.Ft.	.20	94.00
Mason Centers	122	Sq.Ft.	.263	32.09
Bluestone, Belt Course	79	Cu.Ft.	5.80	458.20
Bluestone, Lintels	150	Cu.Ft.	5.80	870.00
Bluestone, Bond Stone	36	Cu.Ft.	4.25	153.00
Roofing, Corr. G.I.	16347	Sq.Ft.	.22	3376.34
Siding, Corr. G.I.	22690	Sq.Ft.	.22	4991.80
Flashing, G.I.	3929	Sq.Ft.	.25	982.25
Ridge Roll, G.I.	206	Lin.Ft.	.60	123.60
Gutter, 6" - G.I.	408	Lin.Ft.	.50	204.00
Leader, 4" - G.I.	702	Lin.Ft.	.50	351.00
Cornice, Wood	190	Lin.Ft.	.12	22.80
Snow Guards	425	Lin.Ft.	.50	212.50
Louvres, 1'6" high	280	Lin.Ft.	2.50	700.00
Louvres, 2'0" high	122	Lin.Ft.	3.00	366.00
Monitor Sash				2270.00
Ornamental Iron				2472.90
Checkered Steel Floor Plates	205951	Lb.	.12	24714.12
Structural Steel	948718	Lb.	.0623	59105.13
Pipe Sleeves 3/4" dia.	1330	Lin.Ft.	.13	172.90
Anchor Bolts	1470	Lb.	.15	220.50
Doors, fire, 9'0" x 6'11"	2	No.	93.42	186.84
Doors, fire, 10'6" x 10'7"	1	No.	166.63	166.63

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

MAIN GENERATOR HOUSE "H"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Doors, wood, gl., 2'7" x 6'2"	6	No.	32.50	195.00
Windows, 8'10" x 5'6" - half circle	2	No.	52.80	105.60
Doors and Windows, opening, 7'0"x19'4"	1	No.	182.30	182.30
Windows, D.H., 7'10" x 6'9"	12	No.	122.50	1470.00
Windows, D.H., 7'10" x 6'9"-no sash	7	No.	73.00	511.00
Windows, Pivoted, 6'2" x 16'0"-mull.	18	No.	86.40	1555.20
Windows, Pivoted, 6'2" x 7'8"-mull.	42	No.	47.70	2003.40
Window Guards, 7'3" x 2'7" - Mesh	34	No.	13.10	445.40
Hardware				1158.82
Painting, Lead and Oil, 3 Coats	13128	Sq.Ft.	.0477	626.21
Painting, Lead and Oil, 2 Coats	23234	Sq.Ft.	.0264	613.38
Plumbing				678.64
Electric				1492.79
Scaffold				1500.00
Elevators	2	No.	3500.00	7000.00
				173670.42
Field Overhead 7.53%				13092.44
				186962.86
Building Contractor's Profit 10%				18696.29
TOTAL COST				$205659.15

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

"H" BLOWER HOUSE

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation	181	Cu. Yd.	1.00	181.00
Backfill	38	Cu. Yd.	.60	22.80
Sand	143	Cu. Yd.	1.10	157.30
Sheet Piling, 12'0" Deep	51	Lin.Ft.	5.90	300.90
Wood Piles	45	No.	12.58	566.10
Pile Capping, wood, 12" x 12	1.464	M.B.M.	111.00	162.50
Pile Capping, Wood, 3" x 10	1.098	M.B.M.	109.00	119.68
Concrete Footings, 1-3-5	4.5	Cu. Yd.	10.69	48.11
Footing Forms	122	Sq.Ft.	.106	12.93
Brickwork	80.43	M.	49.55	3985.31
Until Courses	106	Lin.Ft.	.20	21.20
Limestone Lintels	135	Cu.Ft.	5.80	783.00
Structural Steel	4178	Lb.	.0623	260.29
Lumber, 6" - Y.P.	.434	M.B.M.	95.30	41.36
Lumber, roofers, T&G	.563	M.B.M.	71.60	40.31
Windows, D.H., 3'8" x 7'10"	4	No.	42.70	170.80
Doors, Glazed, 6'11" x 6'10" tran.over	1	Pr.	93.75	93.75
Roof, Tar and Gravel	446	Sq.Ft.	.13	57.98
Flashing, Plastic Slate	116	Sq.Ft.	.20	23.20
Sheet Metal Ceiling	450	Sq.Ft.	.19	85.50
Leader, 4" C.I.	12	Lin.Ft.	.50	6.00
Pipe Railing				75.11
Screens, window guards, 4'0"x8'0"	1	No.	8.00	8.00
Painting, Lead and Oil	978	Sq.Ft.	.0477	46.65
Electric (Incl. in Main Gen. House)				
				7269.78
Field Overhead 7.83%				547.41
				7817.19
Building Contractor's Profit 10%				781.72
TOTAL COST			-	$8598.91

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS & FIFTH AVE. HOLDER STATION

BLOWER MEZZANINE "H"

COST AS OF JUNE 1, 1923.

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation	156	Cu.Yd.	1.00	156.00
Backfill	116	Cu.Yd.	.60	69.60
Haul	40	Cu.Yd.	1.10	44.00
Concrete Footings, 1-3-5	40	Cu.Yd.	10.69	427.60
Footing Forms	2026	Sq.ft.	.106	214.76
Structural Steel	152232	Lbs.	.0623	9484.05
Anchor Bolts,	256	Lbs.	.15	38.40
Rein.Concrete Slabs,1-2-4	42-1/3	Cu.Yd.	11.47	485.56
Rein.Concrete Slab Forms	3171	Sq.ft.	.248	786.41
Rein.Concrete Slab Rein.Mesh	2366	Sq.ft.	.065	153.79
Lumber, 12" Y.P.	.216	M.B.M.	101.60	21.95
Lumber, 10" "	2.433	M.B.M.	99.60	242.33
Lumber, 8" "	1.973	M.B.M.	95.30	188.03
Lumber, 6" "	.096	M.B.M.	95.30	9.15
Lumber, 4" "	.397	M.B.M.	95.30	37.83
Lumber, 1" Sheathing,	.463	M.B.M.	71.60	33.15
Doors, Gl. 2'10" x 7'6"	1	No.	36.05	36.05
Doors, Gl. 2'8" x 7'4"	1	No.	42.50	42.50
Lumber, 1" x 2" Furring	256	Lin.ft.	.04	10.64
Windows, Sliding, 4'6" x 6'0"	9	No.	26.70	240.30
Windows, Fixed, 4'6" x 8'6"	2	No.	35.20	70.40
Windows, D. H. 2'10" x 5'10"	4	No.	27.50	110.00
Windows, D. H. 3'4" x 4'10"	2	No.	12.25	24.50
Misc. Iron				437.25
Roofing & Siding, Corr. G.I.	4685	Sq.ft.	.22	1030.70
Flashing, G.I.	294	Sq.ft.	.25	73.50
Gutters, 4" G.I.	142	Lin.ft.	.50	71.00
Leaders, 4" G.I.	102	Lin.ft.	.50	51.00
Ventilators, 20" Dia.	6	No.	40.00	240.00
Hardware				8.40
Painting,Lead & Oil,3 Coats	2528	Sq.ft.	.0477	120.59
Painting,Lead & Oil,2 Coats,	4685	Sq.ft.	.0264	123.68
Electric Insl. in Main Generator House				
Heating				469.64
				15552.76
FIELD OVERHEAD - 7.53%				1171.12
				16723.88
BUILDING CONTRACTOR'S PROFIT - 10%				1672.39
TOTAL COST - - -				18396.27

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS

BOILER HOUSE "H"

COST AS OF JUNE 1, 1923.

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
cavation	396	cu.Yd.	1.00	396.00
ckfill	82.5	Cu.Yd.	.60	49.50
nd	313.5	Cu.Yd.	1.10	344.85
eet Piling, 8'0" Deep	110	Lin.ft.	4.68	514.80
od Piles	126	No.	12.58	1585.08
od Pile Capping, 3" x 12"	3.96	M.B.M.	111.00	439.56
od Pile Capping, 6" x 12"	3.36	M.B.M.	111.00	372.96
ickwork	109.326	M.	49.55	5417.10
sam Centers	73	Sq.ft.	.263	19.20
rick Floor	69-1/3	Sq.Yd.	2.29	158.77
ncrete Floors, 1-3-5	35.5	Cu.Yd.	10.69	379.50
tructural Steel	48897	Lbs.	.0623	3046.28
ackered Steel Plates	7533	Lbs.	.12	903.96
mber, 2" x 10" Plank	3.39	M.B.M.	94.60	320.69
ors, Panel, 3'6" x 6'10"	1	No.	32.67	32.67
" Sliding, 4'0" x 7'8" Gl.	2	No.	38.50	77.00
" " 3'9" x 6'11" Gl.	2	No.	28.20	56.40
" " 5'4" x 9'0"	1	No.	34.00	34.00
" " 8'2" x 10'0" Gl.	2	No.	82.50	165.00
" With Tran. 2'8" x 6'8" Gl.				
" " 3'2" x 4'9" "	1	No.	100.00	100.00
" Steel 8'3" x 11'6" " Incl.				
indows, D.H., 3'6" x 6'7" Mull.	4	No.	42.80	171.20
" Fixed 2'4" x 5'0"	6	No.	16.15	96.90
" Piv. 3'6" x 5'2" Mull.	4	No.	38.00	152.00
" D.H. 4'0" x 7'11" Seg.Hd.	5	No.	62.95	314.75
" Monitor 5'0" x 3'0"	32	No.	18.25	584.00
" " 3'0" x 3'0"	4	No.	15.60	62.40
oofing Slate	7	Sq.	23.00	161.00
" Slag	704	Sq.ft.	.13	91.52
" & Siding, Corr. G.I.	8642	Sq.ft.	.22	1901.24
lashing, G.I.	379	Sq.ft.	.35	132.65
utter, 6" G.I.	160	Lin.ft.	.50	80.00
eaders, 4" G.I.	45	Lin.ft.	.50	22.50
ardware				122.00
ainting, 3 Coats, Lead & Oil,	5840	Sq.ft.	.0477	278.57

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS

BOILER HOUSE "H"

COST AS OF JUNE 1, 1923.

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Plumbing				38.96
Gas				298.13
Electric				135.71
Scaffold				220.00
				19,266.85
FIELD OVERHEAD - 7.53%				1,450.79
				20,717.64
BUILDING CONTRACTOR'S PROFIT - 10%				2,071.76
TOTAL COST - -				$22,789.40

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

MACHINE SHOP BUILDING "W"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation	266	Cu.Yd.	1.00	266.00
Backfill	187.5	Cu.Yd.	.60	112.50
Haul	78.5	Cu.Yd.	1.10	86.35
Cinder Fill	54.5	Cu.Yd.	.60	32.70
Concrete Footings, 1-3-5	39	Cu.Yd.	10.69	416.91
Concrete Cols., 1-2-4	39.5	Cu.Yd.	11.97	472.82
Cols. Forms	547	Sq.Ft.	.378	206.77
Footing Forms	879	Sq.Ft.	.106	93.17
Concrete Floor, 1-3-5	27.25	Cu.Yd.	10.69	291.30
Cement Finish	1470	Sq.Ft.	.105	154.35
Structural Steel	120028	Lb.	.0623	7976.14
Miscellaneous Iron				3027.76
Siding, Corr. G.I.	7787	Sq.Ft.	.22	1713.14
Roofing, Corr. G.I.	2012	Sq.Ft.	.22	442.64
Ridge Roll, G.I.	75	Lin.Ft.	.60	45.00
Flashing, G.I.	112	Sq.Ft.	.25	28.00
Cornice, G.I.	75	Lin.Ft.	1.60	120.00
Gutter and Cornice, G.I.	75	Lin.Ft.	2.00	150.00
Leaders, 4" G.I.	176	Lin.Ft.	.50	88.00
Doors, with dwarf doors, 10'0"x10'3"	2	Pr.	122.00	244.00
Doors, 10'0" x 10'3"	2	Pr.	117.00	234.00
Windows, D.H., 8'2" x 8'4" - mull.	19	No.	74.60	1417.40
Windows, D.H., 5'3" x 8'2"	6	No.	49.60	297.60
Doors, Panel, 3'0" x 7'0"	1	No.	24.80	24.80
Wood Steps - 5 treads	1	No.	12.70	12.70
Hardware				26.00
Painting, Lead and Oil	16719	Sq.Ft.	.0264	441.38
Electric				259.55
				18680.98
Field Overhead 7.53%				1406.68
				20087.66
Building Contractor's Profit 10%				2008.77
TOTAL COST	-			$22096.43

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

ACCOMODATION HOUSE AND PAINT STORAGE "Y"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation	51	Cu.Yd.	1.00	51.00
Backfill	39.5	Cu.Yd.	.60	23.70
Haul	11.5	Cu.Yd.	1.10	12.65
Cinder Fill	15-1/3	Cu.Yd.	1.20	18.40
Concrete Walls, 1-3-5	11.5	Cu.Yd.	10.69	122.94
Wall Forms	937	Sq.Ft.	.263	246.43
Concrete Floors, 1-3-5	5	Cu.Yd.	10.69	53.45
Cement Finish	412	Sq.Ft.	.105	43.26
Lumber, 4" N.C.P.-	1.603	M.B.M.	79.60	127.60
Lumber, 6" Spruce	.5	M.B.M.	86.50	43.25
Toilet Partitions, 7/8" x 8"	.158	M.B.M.	72.30	11.43
Cap, 7/8" x 4"	20	Lin.Ft.	.08	1.60
Doors, toilet, 2'0" x 4'0"	3	No.	8.50	25.50
Doors, panel, 2'6"x7'0" metal covered	4	No.	35.00	140.00
Windows, D.H., 2'8" x 5'8"	4	No.	28.80	115.20
Hardware				27.00
Roof and Siding, Corr. G.I.	1662	Sq.Ft.	.20	332.40
Ridge Roll, G.I.	32	Lin.Ft.	.60	19.20
Ventilator, G.I., 9" dia.	1	No.	35.00	35.00
Galv. Iron Sheathing	2150	Sq.Ft.	.18	387.00
Painting, Lead and Oil, 3 coats	285	Sq.Ft.	.0477	13.59
Painting, Lead and Oil, 2 coats	3812	Sq.Ft.	.0264	100.64
Heating				121.49
Plumbing				606.88
Electric				74.44
				2753.06
Field Overhead 7.53%				207.30
				2960.36
Building Contractor's Profit 10%				296.04
TOTAL COST				$3256.39

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

SAWDUST STORAGE SHED

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Lumber, 10" Spruce	.36	M.B.M.	94.10	33.88
Lumber, 8" Spruce	.533	M.B.M.	87.50	46.64
Lumber, 4" N.C.P.	.742	M.B.M.	79.60	59.06
Roof and Side - Corr. G.I.	2738	Sq.Ft.	.20	547.60
Hardware				1.30
Door, 5'0" x 6'6" G.I.	1	Pr.	18.20	18.20
				706.68
Field Overhead 7.53%				53.21
				759.89
Building Contractor's Profit 10%				75.99
TOTAL COST			-	$835.88

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

EXPERIMENTAL LABORATORY "Z"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation	112	Cu.Yd.	1.00	112.00
Backfill	64	Cu.Yd.	.60	38.40
Haul	48	Cu.Yd.	1.10	52.80
Cinder Fill	20	Cu.Yd.	1.20	24.00
Concrete Walls, 1-3-5	28	Cu.Yd.	10.69	299.32
Concrete Floor, 1-3-5	10	Cu.Yd.	10.69	106.90
Cement Finish	543	Sq.Ft.	.105	57.01
Wall Forms	1030	Sq.Ft.	.263	270.89
Structural Steel	13272	Lb.	.0623	826.86
Roofing, Corr. G.I.	1620	Sq.Ft.	.22	366.40
Cornice	66	Lin.Ft.	2.00	132.00
Ventilators, 18" dia.	2	No.	20.00	40.00
Cornice	60	Lin.Ft.	1.60	96.00
Ridge Roll, G.I.	33	Lin.Ft.	.60	19.80
Leaders, 4" G.I.	48	Lin.Ft.	.50	24.00
Doors, 3'8" x 7'6"	1	No.	42.00	42.00
Doors, 4'10" x 7'6"	1	Pr.	52.10	52.10
Windows, D.H., 4'0" x 8'0"	10	No.	38.60	386.00
Hardware				4.50
Painting, Lead and Oil, 3 Coats	1680	Sq.Ft.	.0477	80.13
Painting, Lead and Oil, 2 Coats	1620	Sq.Ft.	.0264	42.77
Plumbing				47.15
Electric				37.96
				$1448.98
Field Overhead 7.53%				237.12
				3386.10
Building Contractor's Profit 10%				338.61
TOTAL COST				$3724.71

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

"F" HOUSING - ENGINE FOR COAL MAST AND GAFF

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Lumber, 8" Y.P.	.907	M.B.M.	95.30	86.44
Lumber, 6" Y.P.	2.242	M.B.M.	95.30	213.66
Lumber, 4" H.C.P.	.914	M.B.M.	79.60	72.75
Sheathing, 7/8" x 8-1/2" T.G. Beaded	2.216	M.B.M.	77.30	171.30
Flooring, 1-1/2" x 8-1/2" T.G.	.092	M.B.M.	87.30	8.03
Flooring, 2" x 8" T.G.	.494	M.B.M.	97.30	48.07
Roofing and Siding, Corr. G.L	2082	Sq.Ft.	.20	416.40
Windows, Pivoted, 3'3" x 4'2"	11	No.	19.95	219.45
Windows, Pivoted, 2'8" x 2'5"	1	No.	16.51	16.51
Windows, Pivoted, 3'3" x 3'11"	2	No.	19.85	39.70
Doors, Glazed, 7'0" x 7'0"	1	Pr.	80.00	80.00
Doors, Batten, 1'10" x 5'3"	1	No.	24.25	24.25
Doors, Panel, 2'5" x 6'8"	1	No.	28.14	28.14
Stairs, 1'10" wide, 8 treads	2	No.	20.30	40.60
Stairs, 1'10" wide, 13 treads	1	No.	32.30	32.30
Hardware				2.50
Painting, Lead and Oil, 3 Coats	2579	Sq.Ft.	.0477	127.79
Painting, Lead and Oil, 2 Coats	2082	Sq.Ft.	.0264	54.96
Electric				404.43
				2087.88
Field Overhead 7.53%				157.17
				2244.45
Building Contractor's Profit 10%				224.45
TOTAL COST -				$2468.90

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

HOUSING FOR CABLEWAY ENGINE "F"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Lumber, 8" Y.P.	.443	M.B.M.	95.30	42.2
Lumber, 6" Y.P.	1.156	M.B.M.	95.30	110.1
Lumber, 4" N.C.P.	.419	M.B.M.	79.60	33.3
Corr. G.I. Roofing and Siding	1180	Sq.Ft.	.20	236.0
Windows, Fixed, 3'0" x 3'6"	2	No.	14.60	29.2
Windows, Fixed, 3'0" x 3'6"	3	No.	14.60	43.8
Windows, Fixed, 4'4" x 6'0"	1	No.	24.80	24.8
Doors, batten, 2'4" x 6'6"	1	No.	9.95	9.9
Wood Steps and Platform, 6 treads	1	No.	19.70	19.7
Hardware				.4
Painting, Lead and Oil	1556	Sq.Ft.	.0477	74.2
Electric				61.9
				685.8
Field Overhead 7.53%				51.6
				737.4
Building Contractor's Profit 10%				73.7
TOTAL COST				$811.8

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

SHED FOR PIPE THREADER

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation	20	Cu.Yd.	1.00	20.00
Haul	30	Cu.Yd.	1.10	33.00
Cinder Fill	20	Cu.Yd.	1.20	36.00
Concrete Floor, 1-3-5	13.4	Cu.Yd.	10.69	143.25
Lumber, 12" Spruce	.594	M.B.M.	96.60	57.38
Lumber, 8" "	.44	M.B.M.	87.50	38.50
Lumber, 6" "	.080	M.B.M.	86.50	6.92
Lumber, 4" S.C.P.	1.88	M.B.M.	79.60	149.65
Roofing and Siding, Corr. G.I.	1911	Sq.Ft.	.20	382.20
Windows, Fixed, 3'8"x 2'8"	1	No.	6.65	6.65
Windows, Fixed, 3'6" x 3'1"	2	No.	7.50	15.00
Windows, Fixed, 3'0" x 3'3"	1	No.	7.30	7.30
Windows, Fixed, 2'9" x 3'9"	2	No.	6.75	13.50
Windows, Fixed, 2'7" x 3'4"	1	No.	6.65	6.65
Door, Glazed, 3'0"x6'0",hanging only	1	No.	2.00	2.00
Hardware				1.55
Painting, Lead and Oil, 3 Coats	280	Sq.Ft.	.0477	13.36
				942.91
Field Overhead 7.53%				71.00
				1013.91
Building Contractor's Profit 10%				101.39
TOTAL COST				$1115.30

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS & 5TH AVE. HOLDER STATION

COAL LOADING PLATFORM & HOPPER

COST AS OF JUNE 1, 1923.

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Lumber, 12" Y.P., Posts & Strings	34.384	M.B.M.	111.00	3816.62
" 10" " " "	.668	M.B.M.	109.00	72.81
" 8" " Bracing	7.532	M.B.M.	101.00	760.73
" 6" " Rail	.688	M.B.M.	95.30	65.57
" 4" x 12" Decking, Y.P	7.992	M.B.M.	96.60	772.03
Electric				158.64
				5636.40
FIELD OVERHEAD - 7.53%				423.67
				6060.07
BUILDING CONTRACTOR'S PROFIT - 10%				605.01
TOTAL COST - - -				6665.08

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS & FIFTH AVE.HOLDER STATION

DUMP & RUNWAY "I"

COST AS OF JUNE 1, 1923.

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation	198	Cu.Yd.	1.00	198.00
Backfill	178	Cu.Yd.	.60	106.80
Sand	20	Cu.Yd.	1.10	22.00
Concrete Footings - 1-3-5	20	Cu.Yd.	10.69	213.80
Footing Forms	1782	Sq.ft.	.106	188.89
Lumber, 12" Y.P.	10.752	M.B.M.	111.00	1193.47
" 10" "	7.767	M.B.M.	109.00	846.60
" 8" "	8.7	M.B.M.	101.00	878.70
" 6" "	1.103	M.B.M.	102.00	112.51
" 2" x 10" Plank, Y.P.	.669	M.B.M.	94.60	63.29
" 4" x 12" Decking, Y.P.	7.92	M.B.M.	107.00	847.44
Electric Insl.with Coal Loading Platform				
				4671.50
FIELD OVERHEAD - 7.53%				351.76
				5023.26
BUILDING CONTRACTOR'S PROFIT - 10%				502.33
TOTAL COST - -				$5525.59

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS & FIFTH AV. HOLDER STATION

HOPPER & HOUSING -(COAL TRESTLE) "F"

COST AS OF JUNE 1, 1923.

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Structural Steel	1288	Lbs.	.0623	80.2
Lumber, 10" Y.P.	.313	M.B.M.	109.00	34.1
" 8" "	1.068	M.B.M.	103.00	110.0
" 3" x 10" Sheathing, Y.P.	1.1	M.B.M.	94.60	104.0
Corrugated G.I.	736	Sq.ft.	.20	147.2
				475.5
FIELD OVERHEAD - 7.53%				35.8
				511.3
BUILDING CONTRACTOR'S PROFIT - 10%				51.1
TOTAL COST - - - -				562.4

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

OIL AND PAINT HOUSE "V"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
avation	80	Cu.Yd.	1.00	80.00
kfill	50.5	Cu.Yd.	.60	30.30
l	29.5	Cu.Yd.	1.10	32.45
ncrete Walls, 1-3-5	20.6	Cu.Yd.	10.69	219.14
ncrete Floor, 1-3-5	4.5	Cu.Yd.	10.69	48.10
ncrete Roof Slab, 1-2-4	5	Cu.Yd.	11.47	57.35
l Forms	544	Sq.Ft.	.263	143.07
b Forms	372	Sq.Ft.	.248	92.26
n. Mesh	236	Sq.Ft.	.065	15.34
nt Finish, 1"	231	Sq.Ft.	.105	24.26
lework	11.37	M.	49.56	563.38
ructural Steel	422	Lb.	.0623	26.29
ter, G.I. 6"	24	Lin.Ft.	.50	12.00
der, 4" C.I.	1.5	Lin.Ft.	.50	.75
ntilator, G.I. - 4"	1	No.	2.25	2.25
r, Tin Clad, 3'3" x 6'6"	1	No.	31.68	31.68
nting, Lead and Oil, 2 coats	42	Sq.Ft.	.0264	1.11
ding				24.45
ctric				41.04
				1445.22
Field Overhead 7.53%				108.83
				1554.05
Building Contractor's Profit 10%				155.41
TOTAL COST		-		$1709.46

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS & 5TH AVE. HOLDER STATION

PIPE RACK "D"

COST AS OF JUNE 1, 1923.

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation	245	Cu.Yd.	1.00	245.00
Backfill	149	Cu.Yd.	.60	89.40
Haul	96	Cu.Yd.	1.10	105.60
Concrete Piers & Walls, 1-3-5	38	Cu.Yd.	10.69	406.22
Concrete Slab - Roof, 1-2-4	12	Cu.Yd.	11.47	137.64
Pier & Wall Forms	1900	Sq.ft.	.263	499.70
Slab Forms	1004	Sq.ft.	.248	248.99
Rein.Mesh	1004	Sq.ft.	.066	66.26
Structural Steel	11674	Lb.	.0623	727.29
Roofing Tar Paper	1004	Sq.ft.	.02	20.08
Lumber, 4" N.C.P.	.53	M.B.M.	79.60	42.19
Lumber, 7/8" x 4" T & G	.52	M.B.M.	71.60	37.23
Corrugated G.I. Sheathing	282	Sq.ft.	.20	56.40
Painting, Lead & Oil.	800	Sq.ft.	.0477	38.16
Piping for Pipe Rack				1525.64
				4547.76
FIELD OVERHEAD - 7.53%				342.45
				4890.21
BUILDING CONTRACTOR'S PROFIT - 10%				489.02
TOTAL COST - -				5379.23

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS & FIFTH AVE. HOLDER STATION

GENERAL STORES SHEDS "D"

COST AS OF JUNE 1, 1923.

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation	97	Cu.Yd.	1.00	97.00
Concrete Floor, 1-3-6	97	Cu.Yd.	10.69	1036.93
Lumber, 12" Y.P.	2.4	M.B.M.	101.60	243.84
Lumber, 8" "	.24	M.B.M.	95.30	22.87
Lumber, 6" "	3.24	M.B.M.	95.30	308.77
Lumber, 4" M.C.P.	1.433	M.B.M.	79.60	114.07
Sheathing, 7/8" x 8" Beaded	11.107	M.B.M.	77.30	858.57
Flooring, 2" x 8" Y.P.	2.86	M.B.M.	90.30	258.26
Roofing, Tar & Gravel	2040	Sq.ft.	.13	265.20
Skylights, 2'0"x3'0"x2'0" High, Louvred	1	No.	57.20	57.20
Wood Louvres, 2'0" x 2'0"x2'0"High	4	No.	48.00	192.00
Doors, Batten, 3'4" x 7'0"	1	No.	9.50	9.50
" " 6'0" x 8'0"	1	Pr.	19.40	19.40
" " 6'6" x 8'0"	1	Pr.	21.60	21.60
" " 3'0" x 7'0"	1	No.	9.25	9.25
" " 6'0" x 9'0"	1	Pr.	21.20	21.20
" " 9'6" x10'0"	1	Pr.	36.50	73.00
" Panel & Gl., with Transom, 2'5" x 6'2"	1	No.	29.75	29.75
Windows, Sliding, 2'9" x 5'2"	6	No.	8.20	49.20
" Hinged, 2'10" x 2'6"	2	No.	5.20	10.40
" " 2'5" x 3'10"	2	No.	6.00	12.00
" Sliding 6'6" x 6'0"	1	Pr.	30.15	30.15
Hardware				18.80
Painting, Lead & Oil,	10842	Sq.ft.	.0477	517.16
Heating,				261.46
Gas				81.55
				4618.53
FIELD OVERHEAD - 7.53%				347.76
				4966.29
BUILDING CONTRACTOR'S PROFIT - 10%				496.63
TOTAL COST - -				5462.92

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS & FIFTH AVE. HOLDER STATION

STEEL TRESTLE & FOUNDATIONS "F"

COST ASOF JUNE 1, 1923.

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation, Dry,	383	Cu.Yd.	1.25	478.75
Excavation, Wet,	129	Cu.Yd.	2.50	322.50
Backfill	211	Cu.Yd.	.60	126.60
Haul	301	Cu.Yd.	1.10	331.10
Piles, Wood,	108	No.	12.58	1358.64
Concrete Col.Footings,etc.1-2-4	301	Cu.Yd.	11.47	3452.47
Forms for Col. Footings	5114	Sq.ft.	.263	1344.98
Cement Grout, 1"	120	Sq.ft.	.078	9.36
Anchor Bolts & Pipe Separator				1412.55
Concrete Fireproofing on Cols., 1-2-4	130	Cu.Yd.	11.97	1556.10
Rein.Mesh Covering	2670	Sq.ft.	.05	133.50
Forms for Fireproofed Cols.	9412	Sq.ft.	.378	3557.74
Lumber, 12" d.4.s. L.P.	5.58	M.B.M.	116.00	647.28
" 6" "	.465	M.B.M.	99.50	48.98
" 2" x 10" D.4 S. Y.P.	.111	M.B.M.	99.60	11.06
" 2" x 12" " "	.726	M.B.M.	101.60	73.76
Structural Steel	224989	Lbs.	.0623	14016.81
Wood Ties, 4" x 6"	3.521	M.B.M.	94.30	332.03
" Stringers, 4" x 4"	1.933	M.B.M.	94.30	182.28
				29393.49
		FIELD OVERHEAD - 7.53%		2213.32
				31606.81
		BUILDING CONTRACTOR'S PROFIT - 10%		3160.68
		TOTAL COST -	-	34767.49

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

RECEIVING HOPPER "F"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
mber, 6" Y.P.	1.384	M.B.M.	95.30	131.90
mber, 8" Y.P.	1.92	M.B.M.	95.30	182.98
tal Lining, 1/4" Plate	424	Sq.Ft.	.61	258.64
				573.52
Field Overhead 7.5%				43.19
				616.71
Building Contractor's Profit 10%				61.67
TOTAL COST		-		$678.38

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

WOOD AND METAL LINED COAL CHUTE "F"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Lumber, 8" Y.P.	.728	M.B.M.	95.30	69.
Lumber, 6" Y.P.	.84	M.B.M.	95.30	80.
Lumber, 4" Y.P.	.048	M.B.M.	95.30	4.
Lumber, 2" x 8" T&G	.979	M.B.M.	97.30	95.
Metal Lining	328	Sq.Ft.	.4826	156.
				407.
Field Overhead 7.53%				30.
				438.
Building Contractor's Profit 10%				43.
TOTAL COST	-			$481.

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

TIMBERED COAL HOPPER AND CHUTE "B"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Lumber, 12" Y.P.	.384	M.B.M.	111.00	42.62
Lumber, 8" Y.P.	1.496	M.B.M.	103.00	154.09
Lumber, 6" Y.P.	.14	M.B.M.	101.00	14.14
Lumber, 4" Y.P.	.093	M.B.M.	98.30	8.86
Sheathing, 3" x 10" Y.P.	1.562	M.B.M.	94.60	147.77
Flooring, 2" x 10" Y.P.	.476	M.B.M.	94.60	45.03
Metal Lining	266	Sq.Ft.	.61	161.65
				574.16
Field Overhead 7.53%				43.23
				617.39
Building Contractor's Profit 10%				61.74
TOTAL COST			-	$679.13

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

SKIP HOIST AND ENGINE HOUSING "C"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation, Dry	30-1/3	Cu.Yd.	1.00	30.33
Concrete Walls and Bottom, 1-3-5	12-1/3	Cu.Yd.	10.69	131.84
Forms, Wall	266	Sq.Ft.	.248	65.97
Lumber, 8" Y.P.	2.19	M.B.M.	95.30	208.71
Lumber, 6" Y.P.	.85	M.B.M.	95.30	81.01
Lumber, 4" Y.P.	.121	M.B.M.	95.30	11.53
Sheathing, 7/8" x 8" T&G	.438	M.B.M.	72.30	31.67
Door, batten, 2'0" x 7'0"	1	No.	7.20	7.20
Windows, Fixed, 3'0" x 3'0"	2	No.	4.90	9.80
Painting, Lead and Oil	294	Sq.Ft.	.0477	14.02
Hardware				.45
Heating				48.23
Electric (Encl. with Generator House)				
				640.76
Field Overhead 7.63%				48.25
				689.01
Building Contractor's Profit 10%				68.90
TOTAL COST		-		$757.91

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BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

COVERED PLATFORM "G"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Lumber, 12" Y.P.	.36	M.B.M.	101.60	36.58
Lumber, 8" Y.P.	.831	M.B.M.	95.30	79.19
Lumber, 6" Y.P.	.476	M.B.M.	95.30	45.36
Lumber, 4" Y.P.	.627	M.B.M.	95.30	59.75
Floor, 3" x 12" Y.P.	.627	M.B.M.	98.60	61.82
Barr. G.I.	268	Sq.Ft.	.20	53.60
Steel Floor Plates - Check.	1841	Lbs.	.12	220.92
				557.22
Field Overhead 7.53%				41.96
				599.18
Building Contractor's Profit 10%				59.92
TOTAL COST		-		$659.10

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BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

PUMP HOUSE "S"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation, Steam Shovel	504	Cu.Yd.	.41	206.64
Backfill	108	Cu.Yd.	.60	64.80
Haul	396	Cu.Yd.	1.10	435.60
Sheet Piling, 16'0" deep	125	Lin.Ft.	7.90	987.50
Cinder Fill	29	Cu.Yd.	1.20	34.80
Piles, wood	50	No.	12.58	629.00
Concrete Footings, 1-3-6	13.5	Cu.Yd.	10.69	144.32
Concrete Walls, 1-3-5	75	Cu.Yd.	10.69	801.75
Concrete Floor, 1-3-5	34	Cu.Yd.	10.69	363.46
Concrete Slab, 1-2-4	8-1/3	Cu.Yd.	11.47	95.58
Footing Forms	318	Sq.Ft.	.106	33.80
Wall Forms	2821	Sq.Ft.	.263	741.92
Slab Forms	680	Sq.Ft.	.248	168.64
Cement Finish, 1"	791	Sq.Ft.	.105	83.06
Structural Steel	20605	Lb.	.0623	1283.69
Lumber, 2" x 4" R.C.P.	.211	M.B.M.	79.60	16.80
Lumber, 1" x 6" D&S Y.P.	.076	M.B.M.	100.30	7.62
Lumber, 1" x 3" D&S Y.P.	.017	M.B.M.	100.30	1.71
Doors, Gl., 2'8" x 6'0"	2	No.	25.50	51.00
Windows, sliding, 2'6" x 5'0"	10	No.	9.90	99.00
Windows, fixed, 3'0" x 3'0"	2	No.	9.25	18.50
Hardware				3.80
Miscellaneous				206.06
Painting, Lead and Oil, 2 coats	2079	Sq.Ft.	.0264	54.89
Electric				203.94
				6737.88
Field Overhead 7.53%				507.34
				7244.92
Building Contractor's Profit 10%				724.49
TOTAL COST				$7969.41

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BROOKLYN UNION GAS COMPANY

CITIZENS WORKS & FIFTH AV. HOLDER STATION

BRICK SHEDS #1 & 2

COST AS OF JUNE 1, 1923.

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
ber, 4" M.C.P.	3.039	M.F.M.	79.60	245.89
Flooring, 3" x 12" Y.P.	8.349	M.F.M.	96.60	806.51
rass	1050	Sq.Yd.	.63	669.50
k Floor - laid flat	199	Sq.Yd.	1.69	372.13
				2094.03
FIELD OVERHEAD - 7.55%				157.68
				2251.71
BUILDING CONTRACTOR'S PROFIT - 10%				225.17
TOTAL COST - - -				2476.88

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS & 5TH AVE. HOLDER STATION

BRICK SHED #3.

COST AS OF JUNE 1, 1923.

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Lumber, 6" Y.P.	.84	M.B.M.	95.30	80.
" 4" H.C.P.	.948	M.B.M.	79.60	75.
" 2" x 10" Plank, Y.P.	.867	M.B.M.	94.60	82.
" 7/8" x 7½" T & G	2.645	M.B.M.	71.60	189.
Roofing Tar Paper,	739	Sq.ft.	.02	14.
Painting, Lead & Oil,	1387	Sq.ft.	.0477	66.
Hardware				13.
				521.
		FIELD OVERHEAD - 7.5%		39.
				560.
		BUILDING CONTRACTOR'S PROFIT - 10%		56.
			TOTAL COST - - -	616.

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

PUMP HOUSE "F"

COST AS OF JUNE 1st, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation and Haul	36	Cu.Yd.	2.10	75.60
Cinder Fill	36	Cu.Yd.	1.20	43.20
Concrete Floor, 1-3-5	18	Cu.Yd.	10.69	192.42
Lumber, 10" Y.P.	.796	M.B.M.	99.60	79.28
Lumber, 6" Y.P.	.227	M.B.M.	95.30	21.63
Lumber, 4" H.C.P.	.467	M.B.M.	79.60	37.17
Lumber, 1" x 3" Bridging	50	Lin.Ft.	.036	1.75
Lumber, 1" x 6" Sheathing	2.234	M.B.M.	71.60	159.96
Windows, pivoted, single, 4'6"x4'6"	4	No.	12.00	48.00
Windows, pivoted, single, 3'2" x 3'6"	6	No.	7.40	44.40
Windows, pivoted, single, 4'0" x 3'0"	2	No.	7.80	15.60
Ventilators, 24" dia.	2	No.	30.00	60.00
Tar paper Roof and Sides	1795	Sq.Ft.	.02	35.86
Painting, Lead and Oil, 3 coats	1849	Sq.Ft.	.0477	88.20
Doors, batten, 3'0" x 7'0"	1	No.	14.00	14.00
Doors, batten, 4'0" x 8'0"	1	No.	21.00	21.00
Hardware				1.80
Heating				75.28
Electric				40.65
				1055.78
Field Overhead 7.53%				79.50
				1136.28
Building Contractor's Profit 10%				113.65
TOTAL COST		-		$1248.81

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BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

TIME CHECKER'S OFFICE "A"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Framing, 6" stock and under - Spruce	.34	M.B.M.	86.50	29.41
Framing, 8" stock - Spruce	.17	M.B.M.	87.60	14.89
Sheathing, 1" x 6"	.25	M.B.M.	71.60	17.90
Flooring, 7/8" x 2-1/2" T&G	.12	M.B.M.	157.65	18.92
Ceiling, 1" x 6" T&G BtCB	.11	M.B.M.	76.60	8.43
Roofing and Siding, Galv. Corr. Iron	304	Sq.Ft.	.22	66.88
Windows, pivoted, 1-1/2" sash, 2'10" x 3'0"	1	No.	16.15	16.15
Windows, Fixed, 2'0" x 3'0"	2	No.	12.90	25.80
Windows, Fixed, 2'8" x 3'0"	1	No.	13.65	13.65
Door, single, glazed, panel, 2'10" x 6'10"	2	No.	28.82	57.64
Hardware				4.90
Painting, 2 coats, Lead and Oil	304	Sq.Ft.	.0264	8.03
Painting, 3 coats, Lead and Oil	67	Sq.Ft.	.0477	3.20
Heating				20.38
Gas Piping				7.37
				322.54
Field Overhead 7.63%				24.29
				346.83
Building Contractor's Profit 10%				34.68
TOTAL COST				$381.51

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS & FIFTH AVE. HOLDER STATION

PAINT SHOP "F"

COST AS OF JUNE 1, 1923.

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Concrete Floor, 1-3-5	1.7	Cu.Yd.	10.69	18.17
Cement Finish, 1" Thick	280	Sq.ft.	.105	18.90
Framing - 8" Stock, Spruce	.64	M.B.M.	87.50	56.00
6" Stock & Under	.64	M.B.M.	86.50	55.36
Floor, 2" Plank, T.P.	.37	M.B.M.	90.80	33.60
Moulding, 1½"	54	Ft.	.10	5.40
Siding, 7/8" x 9" T & G -B.C.B	.65	M.B.M.	78.05	50.73
Roof, 7/8" x 9" " "	.26	M.B.M.	78.05	19.51
Roofing, Tar Paper, 2 Ply	208	Sq.ft.	.02	4.16
Gutter, wood, 6" x 6"	16	Ft.	.28	4.48
Stairs, Wood, Open Risers, 2'0" Wide, 6 Treads	1	No.	16.00	16.00
Windows, D.H., Twin, 5'6" x 6'0"	1	No.	35.30	35.30
Windows, Fixed, 3'0" x 4'6"	1	No.	13.35	13.35
Windows, Fixed, 2'3" x 2'8"	1	No.	9.90	9.90
Windows, Slide, 2'6" x 3'6"	1	No.	12.75	12.75
Windows, Casement, 2'3" x 2'9"	2	No.	10.40	20.80
Doors, Double, Wood Batt. 7'0"x7'6"	1	Pr.	26.65	26.65
Doors, Single, Wood Batt. 3'0"x7'0"	1	No.	13.50	13.50
Window Guards, 6/16" Wire, 2'6"x3'0"	2	No.	1.50	3.00
Window Guards, Wire, 1½" Mesh	6	Sq.ft.	.70	4.20
Misc. Iron				33.15
Painting, 3 Coats Lead & Oil,	1584	Sq.ft.	.0477	75.56
Heating				64.26
Hardware				3.20
				610.43
FIELD OVERHEAD - 7.53%				45.97
				656.40
BUILDING CONTRACTOR'S PROFIT - 10%				65.64
TOTAL COST - - -				722.04

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

COAL TANK HOUSING "G"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Concrete Floor, 1-3-5	3	Cu.Yd.	10.69	32.0
Lumber, flooring, 2" Plank	1.16	M.B.M.	90.80	105.3
Framing, 8" Stock - Spruce	.24	M.B.M.	87.50	21.0
Framing, 6" and under - Spruce	1.67	M.B.M.	86.50	144.4
Lumber, 7/8" x 8" T&G	2.35	M.B.M.	72.30	169.9
Lumber, Batter Strips, 1" x 2"	.6	M.B.M.	91.50	54.9
Windows, Case., 1-1/2" sash -2'8"x2'10"	5	No.	11.85	59.2
Windows, D.H., - 2'8" x 5'6"	7	No.	20.50	143.5
Doors, single, wood panel, Gl., 2'8" x 7'0" - transom	1	No.	43.50	43.5
Doors, double, wood panel, 4'10"x8'0"	1	Pr.	47.50	47.5
Screen, in steel frame, 1/2" mesh, 2'6" x 5'6"	1	No.	9.63	9.6
Roofing, Tar and Gravel	208	Sq.Ft.	.13	27.0
Sheet Tin	754	Sq.Ft.	.35	263.9
Painting, 3 coats, Lead and Oil	1704	Sq.Ft.	.0477	81.2
Painting, 2 coats, Lead and Oil	754	Sq.Ft.	.0264	19.9
Hardware				1.6
				1224.5
Field Overhead 7.53%				92.2
				1316.7
Building Contractor's Profit 10%				131.6
TOTAL COST			-	$1448.4

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

OLD PURIFIER HOUSE "I"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
xcavation, Steam Shovel	1618	Cu.Yd.	.41	663.38
xcavation	1395	Cu.Yd.	1.45	2022.75
ackfill	1046	Cu.Yd.	.60	627.60
and	1967	Cu.Yd.	1.10	2163.70
inder Fill	373	Cu.Yd.	1.20	447.60
heet Piling, 14'0" deep	880	Lin.Ft.	6.60	5808.00
iles, wood	252	No.	12.58	3170.16
ile Capping, 12" Y.P.	21.32	M.B.M.	111.00	2366.52
oncrete Floor, 1-3-5	175	Cu.Yd.	10.69	1870.75
rickwork	711.5	M.	49.56	35254.83
rick Floor	1133	Sq.Yd.	2.29	2594.57
ine Stone - Buttresses and Caps	24	Cu.Ft.	5.80	139.20
imestone - Sills	87.9	Cu.Ft.	5.80	509.82
imestone - Coping	99.4	Cu.Ft.	5.50	546.70
tructural Steel	114228	Lb.	.0623	7116.40
rnamental Iron				281.81
ast. Iron - Siding	371	Sq.Ft.	.22	81.62
olumns				249.00
umber, 12" Y.P.	3.704	M.B.M.	101.60	376.33
umber, 8" Y.P.	7.357	M.B.M.	95.30	701.12
umber, 6" Y.P.	.244	M.B.M.	95.30	23.25
umber, 4" Y.P.	.723	M.B.M.	95.30	68.90
umber, 1-5/8" x 8" T.G. Floor	.468	M.B.M.	82.30	38.52
umber, 7/8" x 3-1/2"	.04	M.B.M.	116.60	4.66
umber, 7/8" x 8" Beaded	.842	M.B.M.	77.30	65.09
oofing Slate	137	Sq.	23.00	3151.00
oofing, Tin	118	Sq.Ft.	.35	41.30
lashing, G.I.	916	Sq.Ft.	.35	320.60
Gutter, Metal Covered	298	Lin.Ft.	.45	134.10
Leaders, Copper, 4" x 6"	24	Lin.Ft.	.70	16.80
Ridge Roll, T.C.	149	Lin.Ft.	1.10	163.90
oors, Batten, 4'8" x 6'5"	1	Pr.	40.25	40.25
oors, Batten, 9'0" x 10'2", sliding	1	No.	133.24	133.24
oors, Batten, 5'10" x 8'2", with tran.	1	Pr.	82.25	82.25
oors, Batten, 5'6" x 10'0", with tran.	2	Pr.	84.05	168.10
oors, Batten, 6'6" x 8'0", sliding	2	No.	43.70	87.40
oors, Batten, 5'6" x 8'0"	1	Pr.	33.70	33.70
oors, Batten, 2'10" x 7'0"	1	No.	24.20	24.20
indows, D.H., 4'3" x 7'6"	19	No.	43.46	825.74
indows, D.H., 4'3" x 9'6"	20	No.	53.00	1060.00
indows, D.H., 3'4" x 6'6"	1	No.	39.45	39.45
indows, D.H., 2'7" x 6'6"	2	No.	34.10	68.20
indows, D.H., 2'8" x 7'0"	1	No.	37.00	37.00

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

OLD PURIFIER HOUSE "I"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Hardware				19.4
Stairs, 3'0" wide - 22 treads	1	No.	141.20	141.2
Stairs, 4'6" wide - 6 treads	1	No.	36.30	36.3
Stairs, 3'0" wide - 20 treads, exterior	1	No.	58.80	58.8
Stairs, 7'0" wide - 3 treads, exterior	1	No.	10.80	10.8
Stairs, 3'0" wide - 3 treads, exterior	1	No.	10.40	10.4
Painting, Lead and Oil, 3 coats	8206	Sq.Ft.	.0477	391.4
Painting, Lead and Oil, 2 coats	17059	Sq.Ft.	.0264	450.3
Plumbing				1184.2
Heating				656.3
Electric				1706.8
Scaffold				1000.0
				79285.2
Field Overhead 7.53%				5970.1
				85255.4
Building Contractor's Profit 10%				8525.5
TOTAL COST -				$93781.0

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

SCRUBBER HOUSE "I"

COST AS OF JUNE 1ST, 1922

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation, Dry	188	Cu.Yd.	1.00	188.00
Excavation, Hauled	64	Cu.Yd.	1.10	70.40
Backfill	124	Cu.Yd.	.60	74.40
Sheet Piling, 9' long	112	Ft.	5.30	593.60
Piles, 12" Butts	56	No.	12.56	704.40
Concrete Foundation, 1-3-5	17	Cu.Yd.	10.69	181.73
Forms	206	Sq.Ft.	.106	21.73
Brickwork, Common	107.75	M.	49.55	5339.01
Mason Centers	87	Sq.Ft.	.263	22.88
Bluestone, Sills, etc.	292	Cu.Ft.	5.80	1693.60
Trusses, 12" Stock - Y.P.	.47	M.B.M.	116.60	54.80
Trusses, 8" Stock - Y.P.	.32	M.B.M.	110.30	35.30
Trusses, 6" Stock - Y.P.	.09	M.B.M.	110.30	9.93
Roof, 2" x 6" T&G - Y.P.	1.78	M.B.M.	97.30	173.19
Lumber, 8" Stock - Y.P.	2.06	M.B.M.	95.30	196.32
Lumber, 6" and under - Y.P.	.14	M.B.M.	95.30	13.34
Flooring, 7/8" x 6" T&G	.11	M.B.M.	71.60	7.88
Stairs, wood, open risers, 3'0" wide, 5 treads	1	No.		
Stairs, wood, open risers, 4'0" wide, 11 treads	1	No.		94.00
Stairs, wood, open risers, 2'6" wide, 3 treads	1	No.		
Rods, Bolts and Plates	327	Lbs.	6.00	6.00
Roofing, Tin	1637	Sq.Ft.	.15	49.05
Flashing, Tin	109	Sq.Ft.	.35	527.95
Ventilators, Galv. Iron, 1'0" dia., 4'0" high - rotating cowl	3	No.	24.00	38.15
Ventilators, Galv. Iron, 3'0"dia., 4'0" high	2	No.	76.00	72.00
Windows, D.H., 3'4" x 6'10"	14	No.	44.10	180.00
Door, single, wood panel, 2-1/4" tk., 3'6" x 7'4"	1	No.	47.05	617.40
Door, single, wood panel, 2-1/4" tk., with transom 2'6"x3'10" - 3'10"x7'6"	1	No.	61.00	47.05
Hardware				61.00
Structural Steel	10491	Lb.	.0623	3.60
Painting, 3 coats, Lead and Oil	1549	Sq.Ft.	.0477	653.59
Painting, 2 coats, Cold Water	5154	Sq.Ft.	.02	73.89
Scaffolding				103.08
				226.00

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

SCRUBBER HOUSE "I"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Electric Lighting				630.06
				12742.41
Field Overhead 7.53%				959.50
				13701.91
Building Contractor's Profit 10%				1370.19
TOTAL COST			-	$15072.10

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

PUMP HOUSE "K"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation, dry	33	Cu.Yd.	1.00	33.00
Excavation, hauled	16	Cu.Yd.	1.10	17.60
Backfill	17	Cu.Yd.	.60	10.20
Concrete Foundation, 1-3-5	16	Cu.Yd.	10.69	171.04
Forms	392	Sq.Ft.	.106	41.55
Steel Reinforcement Rods	809	Lbs.	.05	40.45
Brickwork, Common	8.36	M.	49.56	414.24
Beams, 3" x 6" Y.P.	.21	M.B.M.	95.30	20.01
Sills, 4" x 10" Y.P.	.02	M.B.M.	99.60	1.99
Lintels, 4" x 6" Y.P.	.02	M.B.M.	96.30	1.91
Roof, 1" x 8"	.16	M.B.M.	72.30	11.57
Fascia, 1" x 10" D43	56	Lin.Ft.	.12	6.72
Roofing, Tar and Gravel	196	Sq.Ft.	.13	25.48
Leader, Galv. Iron, 3" round	7.5	Lin.Ft.	.45	3.38
Gutter, Galv. Iron, 6"	14	Lin.Ft.	.50	7.00
Skylight, flat, wire glazed, 2'6"x3'6"	1	No.	8.75	8.75
Door, single, wood, batten, 4'2"x8'6"	1	No.	24.00	24.00
Painting, 3 coats Lead and Oil	32	Sq.Ft.	.0477	1.53
Painting, 2 coats Cold Water	616	Sq.Ft.	.02	12.32
Scaffolding				25.00
Electric				12.56
Hardware				.70
				891.00
Field Overhead 7.53%				67.09
				958.09
Building Contractor's Profit 10%				95.81
TOTAL COST				$1053.90

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

PUMP HOUSE "P-1"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation, Dry	123	Cu.Yd.	1.00	123.00
Excavation, Hauled	94	Cu.Yd.	1.10	103.40
Backfill	29	Cu.Yd.	.60	17.40
Concrete, Foundation and Walls,1-3-5	37	Cu.Yd.	10.69	396.53
Concrete, Beams and Slab, 1-2-4	15.5	Cu.Yd.	11.47	177.79
Screed Coat, 1/2" thick	1092	Sq.Ft.	.047	51.32
Cement Wash	1840	Sq.Ft.	.025	46.00
Forms, Wall	4222	Sq.Ft.	.263	1110.39
Forms, Slab	1092	Sq.Ft.	.248	270.81
Forms, Beam	100	Sq.Ft.	.263	26.30
Forms, Footing	168	Sq.Ft.	.106	17.81
Steel Reinforcement Rods	3567	Lb.	.05	178.35
Brickwork, Common	.084	M.	48.59	4.08
Bluestone, Sills	4.3	Cu.Ft.	5.80	24.94
Lintels, Wood, 4" x 6"	.1	M.B.M.	95.30	9.53
Roofing, Tar and Gravel	1092	Sq.Ft.	.13	141.96
Leader, Galv. Iron, 4" round	15	Lin.Ft.	.50	7.50
Gutter, Galv. Iron, 6"	39	Lin.Ft.	.50	19.50
Ventilator, Star, 24" Diam.3'0" high	2	No.	30.00	60.00
Windows, D.H., sash, 4'4" x 8'0"	8	No.	48.85	390.80
Door, double, glazed panel, 2" thick, 6'0" x 8'0"	1	Pr.	67.75	67.75
Door, single, glazed panel, 2" thick, 3'0" x 7'6"	1	No.	41.00	41.00
Hardware				6.15
Structural Steel	2824	Lb.	.0625	176.50
Floor Plates, checkered steel, 3/16" thick	6682	Lb.	.12	801.84
Painting, 3 coats, Lead and Oil	504	Sq.Ft.	.0477	24.04
Painting, 2 coats, Cold Water	2286	Sq.Ft.	.02	45.72
Electric Lighting				173.07
Plumbing				26.70
				4536.89
Field Overhead 7.53%				341.77
				4880.66
Building Contractor's Profit 10%				488.06
TOTAL COST				$5368.72

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS & 5TH AVE. HOLDER STATION

TWO STORAGE BINS - HUNTINGTON ST. near SMITH ST.

COST AS OF JUNE 1, 1923.

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Sills, 6" x 6" Y.P.	.22	M.B.M.	95.30	20.97
Posts, 6" x 6" Y.P.	.14	M.B.M.	95.30	13.34
Flooring, 2" x 9" Y.P.	.39	M.B.M.	99.60	38.84
Siding, 2" x 9" Y.P.	.32	M.B.M.	99.60	31.87
				105.02
FIELD OVERHEAD - 7.55%				7.91
				112.93
BUILDING CONTRACTOR'S PROFIT - 10%				11.29
TOTAL COST - - -				124.22

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

NO. 4 SCALE HOUSE NORTH OF NO. 11 OIL TANK

COST AS OF JUNE 1ST, 1925

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Sills, 3" x 4" N.C.P.	.02	M.B.M.	79.60	1.59
Studs, 2" x 4" N.C.P.	.005	M.B.M.	79.60	.40
Studs, 2" x 3" N.C.P.	.05	M.B.M.	79.60	3.98
Rafters, 2" x 3" N.C.P.	.01	M.B.M.	79.60	.80
Flooring, 1" x 6", T&G	.034	M.B.M.	72.30	2.46
Siding, 1" x 10" T&G C.B.	.17	M.B.M.	73.06	12.42
Roof, 1" x 6" T&G	.034	M.B.M.	72.30	2.46
Facia, 1" x 4"	22	Ft.	.10	2.20
Roofing, Tar Paper	26	Sq.Ft.	.02	.86
Windows, Fixed Sash, 3'0" x 3'6"	2	No.	5.95	11.90
Windows, Fixed Sash, 2'1" x 1'7"	1	No.	2.75	2.75
Door, single, wood, batten, 3'0"x6'6"	1	No.	8.85	8.85
Hardware				.65
Painting, 3 coats Lead and Oil	176	Sq.Ft.	.0477	8.40
Electric				24.60
				84.02
Field Overhead 7.53%				6.33
				90.35
Building Contractor's Profit 10%				9.04
TOTAL COST -				$99.39

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BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

WATCHMAN'S HOUSE - LUQUER ST. GATE

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Framing, 2" x 3" - 2" x 4" - 4" x 4" - H.C.P.	.05	M.B.M.	79.60	3.98
Roof, 7/8" x 9" T&G B&CS	.05	M.B.M.	78.05	2.34
Siding, 7/8" x 9" T&G B&CS	.16	M.B.M.	78.05	12.49
Flooring, 1" T&G Common	.05	M.B.M.	116.60	3.50
Roofing, Tar Paper, 2 ply	26	Sq.Ft.	.02	.52
Window, sliding sash, 12"x12"	2	No.	2.30	4.60
Door, single, wood, batten, 1" thick, 2'3" x 6'0"	1	No.	6.25	6.25
Hardware				.25
Screens, window, 14" x 16" - 5/16" sq. mesh galv.	2	No.	1.00	2.00
Painting, 3 coats Lead and Oil	292	Sq.Ft.	.0477	13.93
				49.86
Field Overhead 7.53%				3.75
				53.61
Building Contractor's Profit 10%				5.36
TOTAL COST				$58.97

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

TOOL HOUSE

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Concrete Floor, 1-3-6	5.3	Cu.Yd.	10.69	56.6
Sills, 6" x 6", Y.P.	.22	M.B.M.	95.30	21.0
Posts, 6" x 6", Y.P.	.22	M.B.M.	95.30	21.0
Sleepers, 6" x 6", Y.P.	.22	M.B.M.	90.30	19.8
Studs, 4" x 4" S.C.P.	.13	M.B.M.	79.60	10.3
Studs, 2" x 4" S.C.P.	.06	M.B.M.	79.60	4.7
Roof, 2" x 9" Y.P.	.69	M.B.M.	96.60	66.6
Siding, 8" x 9" Y.P.	.29	M.B.M.	96.60	28.0
Siding, 1" x 8" T&G	.32	M.B.M.	72.30	23.1
Roofing, Tar paper, 3-ply	323	Sq.Ft.	.02	6.4
Window, fixed sash, 2'4" x 2'4"	1	No.	3.90	3.9
Door, single, wood, batten, 4'0"x6'0"	1	No.	11.80	11.8
Hardware				1.1
Painting, 3 coats Lead and Oil	544	Sq.Ft.	.0477	25.9
				300.3
Field Overhead 7.63%				22.6
				322.9
Building Contractor's Profit 10%				32.3
TOTAL COST				$355.2

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BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

TOOL HOUSE -CORNER SMITH AND HUNTINGTON STREETS

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
...ncrete Floor, 1-3-5	6	Cu.Yd.	10.69	64.14
...ills, 6" x 6" Y.P.	.22	M.B.M.	95.30	20.97
...ists, 4" x 4" Y.P.	.404	M.B.M.	95.30	38.50
...ists, 4" x 8" Y.P.	.022	M.B.M.	95.30	2.10
...ists, 2" x 4", N.C.P.	.11	M.B.M.	79.60	8.76
...oof, 2" x 9", Y.P.	.675	M.B.M.	96.60	64.53
...ams, 6" x 6", Y.P.	.29	M.B.M.	95.30	27.64
...ails, 1" x 4"	84	Lin.Ft.	.055	4.62
...ofing, Tar Paper, 2-ply	360	Sq.Ft.	.02	7.20
...ofing, Corr. G.I.	440	Sq.Ft.	.20	88.00
...ader, Galv. Iron, 4"	8	Lin.Ft.	.50	4.00
...utter, Galv. Iron, 6"	19	Lin.Ft.	.50	9.50
...indow,Fixed, Sash, 3'4" x 3'9"	4	No.	5.25	21.00
...indow,Fixed, Sash, 1'6" x 2'0"	1	No.	2.50	2.50
...oor, single, Corr. G.I. 9'0"x8'0"	2	No.	33.80	67.60
...ainting, 2 Coats Lead and Oil	440	Sq.Ft.	.0264	11.62
...ainting, 3 Coats Lead and Oil	42	Sq.Ft.	.0477	2.00
...ixtures				1.00
				465.68
Field Overhead 7.53%				35.07
				500.75
Building Contractor's Profit 10%				50.08
TOTAL COST -				$550.83

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

SHED - HUNTINGTON ST. 80 FT. FROM SMITH ST.

COST AS OF JUNE 1ST, 1925

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Sills, 3" x 4" N.C.P.	.03	M.B.M.	79.60	2.
Studs, 2" x 2" N.C.P.	.02	M.B.M.	79.60	1.
Rafters, 2" x 4" N.C.P.	.02	M.B.M.	79.60	1.
Flooring, 2" x 9" Y.P.	.05	M.B.M.	94.60	4.
Siding, 1" x 8" T&G	.124	M.B.M.	72.30	8.
Roof, 1" x 8" T&G	.034	M.B.M.	72.30	2.
Roofing, Tar Paper, 2-ply	28	Sq.Ft.	.02	.
Windows, Fixed Sash 1'0" x 1'0"	2	No.	2.00	4.
Door, single, wood, batten, 2'0"x6'0"	1	No.	5.60	5.
Painting, 3 Coats Lead and Oil	184	Sq.Ft.	.0477	7.
Hardware				.
				39.
Field Overhead 7.83%				2.
				42.
Building Contractor's Profit 10%				4.
TOTAL COST -				$46.

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

CONCRETE STORAGE SHELTER

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation, Post Holes	4	No.	.75	3.00
Concrete Walls, 1-3-5	1.6	Cu.Yd.	10.69	17.10
Concrete Floors, 1-2-4	.4	Cu.Yd.	11.47	4.59
Forms, Wall	180	Sq.Ft.	.263	47.34
Forms, Floor	25	Sq.Ft.	.248	6.20
Rein. Mesh	115	Sq.Ft.	.065	7.48
Lumber, 10" T.P.	.067	M.B.M.	99.60	6.67
Lumber, 6" T.P.	.15	M.B.M.	95.30	14.30
Lumber, 1" x 6"	.008	M.B.M.	71.60	.57
Lumber, 2" x 3" N.C.P.	.029	M.B.M.	79.60	2.31
Roofing, Corr. G.I.	48	Sq.Ft.	.20	9.60
Steps, 1'9" wide, 4 treads	1	No.	11.20	11.20
				130.36
Field Overhead 7.53%				9.82
				140.18
Building Contractor's Profit 10%				14.02
TOTAL COST -				$154.20

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

VALVE HOUSE "M"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation, Dry	105	Cu.Yd.	1.00	105.00
Excavation, Hauled	80	Cu.Yd.	1.10	88.00
Backfill	25	Cu.Yd.	.60	15.00
Sheet Piling, 9'0" long	79	Lin.Ft.	5.30	418.70
Piles, wood	48	No.	12.58	603.84
Concrete Foundation, 1-3-5	12	Cu.Yd.	10.69	128.28
Brickwork, Common	19.59	M.	49.55	970.68
Brickwork, Face - smooth red	6.12	M.	77.12	471.97
Mason Centers	44	Sq.Ft.	.263	11.57
Bluestone, Sills, Lintels, etc.	22.2	Cu.Ft.	5.80	128.76
Framing, 12" Stock - Y.P.	.12	M.B.M.	101.30	12.16
Framing, 8" Stock - Y.P.	.77	M.B.M.	95.30	73.38
Framing, 6" Stock and under	.31	M.B.M.	95.30	29.54
Flooring, 7/8" x 3-1/2"	.378	M.B.M.	136.60	51.63
Roof, 7/8" x 6" T&G	.45	M.B.M.	71.60	32.22
Roofing, Slate	3.6	Sq.	23.00	82.80
Roofing, Paper	360	Sq.Ft.	.01	3.60
Flashing, Galv. Iron	12	Sq.Ft.	.35	4.20
Ridge Roll, Galv. Iron, 12"	18	Lin.Ft.	.60	10.80
Cornice, Galv. Iron, 8"	15	Lin.Ft.	.80	12.00
Gutter, Galv. Iron, 6'	36	Lin.Ft.	.50	18.00
Windows, pivoted, 2'0" x 2'6"	4	No.	11.25	45.00
Windows, D.H., 1-1/2" sash, 3'8" x 6'6" - Seg. Head	2	No.	59.50	119.16
Windows, D.H., 1-1/2" sash, 2'5" x 5'3" - Seg. Head	2	No.	51.44	102.88
Windows, pivoted, circular, 3'0" dia.	2	No.	58.10	116.20
Windows, casement, 1-1/2" sash, 1'6" x 3'0"	2	No.	10.25	20.50
Operating Device	6	No.	8.00	48.00
Doors, single, wood panel, with trans., Seg. Head 1'11"x3'0" - 3'0"x7'0"	2	No.	57.18	114.36
Hardware				5.60
Area Gratings				15.24
Painting, 3 coats Lead and Oil	2060	Sq.Ft.	.0477	98.26
Painting, 2 coats Cold Water	700	Sq.Ft.	.0264	18.48
Varnishing	121	Sq.Ft.	.063	7.62
Plumbing				35.13
Steam Heating				77.14
Electric				112.16

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

VALVE HOUSE "M"

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
ffold				35.00
Field Overhead 7.53%				4242.86 319.49
Building Contractor's Profit 10%				4562.35 456.24
TOTAL COST				$5018.59

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS & FIFTH AVE. HOLDER STATION

MISCELLANEOUS STORES SHEDS

COST AS OF JUNE 1, 1923.

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Posts, 6" Dia., 9'0" Long	4	No.	2.00	8.00
" 6" " 5'0" "	4	No.	1.60	6.40
Lumber, 12" Spruce	.252	M.B.M.	96.60	24.34
" 2" x 10" Plank, Y.P.	.792	M.B.M.	94.60	74.92
" 4" Stock, N.C.P.	1.113	M.B.M.	79.60	88.59
" 1" Sheathing	2.562	M.B.M.	71.60	183.44
" 1" " Boaded	.908	M.B.M.	76.60	69.55
Trim,1" x 6"	24	Lin.ft.	.065	1.56
Lumber, 8" Spruce	.032	M.B.M.	94.10	3.01
" 2" x 8" Plant Floor	.211	M.B.M.	90.30	19.05
" 6" Spruce	.08	M.B.M.	85.50	6.92
Metal Lining - Black Iron	1778	Sq.ft.	.16	284.48
Tar Paper	1422	Sq.ft.	.02	28.44
Batten Door, 3'0" x 6'0"	1	No.	8.40	8.40
Hardware				.48
Heating				57.95
				865.50
FIELD OVERHEAD - 7.53%				65.17
				930.67
BUILDING CONTRACTOR'S PROFIT - 10%				93.07
TOTAL COST - -				1023.74

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS & 5TH AVE. HOLDER STATION

CONCRETE RETAINING WALL & WALKWAY

COST AS OF JUNE 1, 1923.

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Concrete Wall, 1-3-5	219	Cu. Yd.	10.69	2330.42
Wall Forms	3527	Sq. ft.	.263	927.60
Concrete Walk on Cinder fill	302	Sq. Yd.	2.43	733.86
				3991.88
		FIELD OVERHEAD - 7.53%		300.59
				4292.47
		BUILDING CONTRACTOR'S PROFIT - 10%		429.25
		TOTAL COST - -		4721.72

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS & 5th AVE. HOLDER STATION

WOOD RETAINING WALL

COST AS OF JUNE 1, 1923.

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation & Haul	32	Cu.Yd.	2.10	67.
Concrete Footings, 1-3-5	32.4	Cu.Yd.	10.69	346.
Lally Cols., 13'0" Long, 7" Dia.	31	No.	29.00	899.
Iron Pipe & Rods				455.
Lumber, 12" Y.P.	.156	M.B.M.	101.60	15.
" 10" "	5.332	M.B.M.	99.60	531.
" 4" "	.186	M.B.M.	95.30	17.
Painting, Lead & Oil,	2055	Sq.ft.	.0477	98.
				2430.
FIELD OVERHEAD - 7.53%				183.
				2613.
BUILDING CONTRACTOR'S PROFIT - 10%				261.
TOTAL COST - - -				$2875.

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

WALKS AND ROADWAYS

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
ick Walks	359	Sq.Yds.	2.29	822.11
ncrete Walks	1557	Sq.Yd.	3.23	5029.11
lgian Block	8891	Sq.Yd.	4.21	37431.11
ncrete Curb - Excavate and Haul	21	Cu.Yd.	2.10	44.10
ncrete Curb - Concrete 1-2-4	28	Cu.Yd.	11.97	335.16
ncrete Curb - Forms	2487	Sq.Ft.	.106	263.62
taining Walls - Concrete 1-2-4	26	Cu.Yd.	11.47	298.22
taining Walls - Forms	1378	Sq.Ft.	.263	362.41
				44585.84
Field Overhead 7.53%				3357.31
				47943.15
Building Contractor's Profit 10%				4794.32
TOTAL COST				$52737.47

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

FENCES

COST AS OF JUNE 1ST, 1925

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Post Holes	303	No.	.75	227.25
Posts, 6" Dia. 12'0" long	97	No.	2.00	194.00
Posts, 6" Dia. 10'0" "	58	No.	2.00	116.00
Lumber, 8" Y.P.	.679	M.B.M.	95.30	64.71
Lumber, 6" Y.P.	5.366	M.B.M.	95.30	510.99
Lumber, 4" x 3" N.C.P.	5.387	M.B.M.	79.60	289.61
Lumber, 10" Y.P.	.035	M.B.M.	99.60	3.48
Lumber, 7/8" x 8" sheathing	4.161	M.B.M.	72.30	300.84
Lumber, 7/8" x 8" Beaded	5.461	M.B.M.	77.30	422.14
Lumber, 7/8" x 18" base sheathing	1.40	M.B.M.	71.60	100.24
Lumber, 7/8" x 12" "	890	Lin.Ft.	.14	129.50
Lumber, 1" x 10" "	70	Lin.Ft.	.135	9.45
Lumber, 7/8" x 3" x 7'6" Pickets	2007	No.	.36	722.52
Lumber, 1" x 3"	986	Lin.Ft.	.035	34.51
Lumber, 1" x 2"	750	Lin.Ft.	.03	21.30
Gates, 11' x 12' - hanging only	4	No.	10.00	40.00
Gates, 3' x 7'	2	No.	3.00	6.00
Gates, 2'6" x 4'0"	1	No.	3.00	3.00
Gates, sliding, 11'0" x 16'0"	1	No.	18.00	18.00
Gates, sliding, 13'0" x 15'0"	1	No.	18.00	18.00
Door, Batten, 2'6" x 7'0"	1	No.	4.00	4.00
Barbed Wire	999	Lin.Ft.	.015	14.98
Painting, Lead and Oil	31066	Sq.Ft.	.0477	1481.50
Hardware				108.00
				4816.57
Field Overhead 7.53%				362.64
				5178.81
Building Contractor's Profit 10%				517.90
TOTAL COST -				$5696.71

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

OUTSIDE FIRE PROTECTION

COST AS OF JUNE 1ST, 1928

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Housing				
Field Overhead 7.63%				$896.36 67.65
Building Contractor's Profit 10%				965.01 96.60
TOTAL COST	-			$1062.61

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

YARD LIGHTING

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Electric				$3436.
	Field Overhead 7.53%			258.
				3693.
	Building Contractor's Profit 10%			369.
	TOTAL COST	-		$4063.

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

TIMBERED AND CONCRETE BULKHEAD

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Excavation, Wet	1013	Cu. Yds.	1.50	1519.50
Excavation, Hauled	464	Cu. Yds.	1.10	510.40
Earth Fill	549	Cu. Yds.	.60	329.40
Under Fill	114	Cu. Yds.	1.20	136.80
Riprap	2280	Cu. Yds.	3.10	7068.00
Sand Fill	211	Cu. Yds.	2.85	601.35
Piles, 45' long	181	No.	14.03	2539.43
Piles, 35' long	576	No.	12.58	7246.08
Concrete, 1-2-4	860	Cu. Yds.	11.47	9864.20
Forms, Wall	10079	Sq. Ft.	.263	2650.78
Timber, 12"	123.776	M.B.M.	111.00	13739.14
Timber, 10"	12.466	M.B.M.	109.00	1358.79
Timber, 5" x 10"	42.029	M.B.M.	109.00	4581.16
Timber, 8"	.533	M.B.M.	103.00	54.90
Timber, 4" x 12"	.585	M.B.M.	107.00	62.60
Timber, 4" x 10"	.527	M.B.M.	105.00	56.39
Piles, 9" dia. 18'0" long	1245	No.	2.80	3486.00
				$55804.92
Field Overhead 7.53%				4202.11
				60007.03
Building Contractor's Profit 10%				6000.70
TOTAL COST		-		$66007.73

BROOKLYN UNION GAS COMPANY

CITIZENS WORKS AND FIFTH AVENUE HOLDER STATION

TIMBERED BULKHEAD

COST AS OF JUNE 1ST, 1923

	QUANTITY	UNIT	UNIT PRICE	TOTAL COST
Rock Fill	1796	Cu. Yds.	3.10	5567.6
Cinder Fill	3593	Cu. Yds.	1.20	4311.6
Piles, Wood, 45'0" long	186	No.	14.05	2609.3
Piles, Wood, 20'0" long	18	No.	10.40	187.2
Lumber, 12"	202.8	M.B.M.	111.00	22510.8
Mooring Cleats	5	No.	14.05	70.2
				35257.7
Field Overhead 7.53%				2654.2
				37911.9
Building Contractor's Profit 10%				3791.1
TOTAL COST	-			$41703.0

PLAINTIFF'S EXHIBIT NO. 171B.

BROOKLYN UNION GAS COMPANY

EQUITY WORKS

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923.

STRUCTURES		TOTAL COST	PAGES
7' -	Blacksmith Shop	$794.70	1
--- -	Galvanized Iron Storage Shed	630.95	2
14' -	Watchman's House	216.47	3
12' -	Office & Meter House	46,111.77	4 - 6
12' -	Purifier House	45,891.54	7 - 8
12-8" -	Pipe Shop & Condenser House	43,607.83	9 -10
12' -	Generater & Engine House	70,695.94	11-12
12' -	Coal Shed	10,334.25	13
12' -	Oil Storage House	14,377.47	14
12' -	Storage Shed	589.90	15
12' -	Pump House	700.71	16
12' -	Engine & Exhauster House	3,635.04	17
12' -	Boiler House	10,042.53	18-19
12' -	Stable	1,248.23	20
APPURTENANCES			
-- -	Fences	2,186.11	21
--- -	Paving	2,254.58	22
-- -	Yard Lighting & Distribution	183.35	23
	GRAND TOTAL - -	$258,171.11	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

The Grand Totals upon the various sheets in this Exhibit include a Field Overhead 7.53% and Building Contractor's Profit of 10%.

BROOKLYN UNION GAS COMPANY

12TH STREET HOLDER STATION

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURES			TOTAL COST	PAGES
---	-	High Pressure Exhauster House	$68,596.53	1 - 2
"L"	-	Valve House	6,837.95	3 - 4
"M"	-	Valve House	6,620.46	5 - 6
---	-	Shed, South of Holder #5	115.18	7
APPURTENANCES				
---	-	Fences	3,497.00	8
---	-	Paving	418.20	9
		GRAND TOTAL -	$86,085.32	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

THIRD AVENUE HOLDER STATION

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURES	TOTAL COST	PAGES
"A" - Exhauster House	$11,061.03	1 - 2
"B" - Exhauster House	5,483.92	3 - 4
"C" - Boiler House	6,837.53	5 - 6
"D" - Coal Shed & Hose House	340.18	7
"E" - Pump House	4,017.09	8
APPURTENANCES		
- - Fences	1,690.77	9
- - Paving & Walks	2,354.50	10
- - Outside Fire Lines	271.50	11
- - Yard Lighting	30.51	12
GRAND TOTAL - -	$32,067.03	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

FRONT STREET HOLDER STATION

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923.

STRUCTURES			TOTAL COST	PAGES
---	-	Coal Bin	$535.60	1
---	-	Ash Bin	164.05	2
"A"	-	Governor House	19,730.84	3 - 4
"B"	-	Exhauster House	3,276.91	5
"C"	-	Exhauster House	11,443.83	6 - 7
"D"	-	Boiler House	19,120.66	8 - 9
---	-	Shed S.W. of Boiler House	120.16	10
---	-	Shed S.E. of Boiler House	102.36	11
---	-	Paint Storage Shed	256.11	12
---	-	Coal Bins	878.63	13
APPURTENANCES				
---	-	Paving	2,783.94	14
---	-	Fences & Retaining Walls	14,813.11	15
		GRAND TOTAL -	$73,236.20	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

PLYMOUTH STREET HOLDER STATION

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923.

STRUCTURES		TOTAL COST	PAGES
---	Paint Shop	$115.00	1
"A"	Boiler House	2,803.24	2
"B"	Governor House	4,403.85	3 - 4
---	Accommodation House	466.49	5
"D"	Valve House	11,953.85	6 - 7
---	Hose House	259.63	8
---	Coal Bin	364.64	9
---	Ash Bin	19.94	10
---	New Coal Bin	280.67	11
APPURTENANCES			
---	Walks & Pavements	4,307.19	12
---	Fences & Walls	28,113.40	13
---	Outside Gas Lighting & Fire Protection	1,151.41	14
	GRAND TOTAL - -	$83,989.00	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

RUTLEDGE STREET HOLDER STATION

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923.

STRUCTURES			TOTAL COST	PAGES
"A"	-	Valve House & Photometer Room	$7,683.52	1 - 2
"B"	-	Exhauster House	6,460.00	3 - 4
"y"	-	Boiler House	3,247.75	5
——	-	Ash Bin	81.50	6
APPURTENANCES				
——	-	Paving	606.46	7
——	-	Fences	1,610.36	8
		GRAND TOTAL - -	19,689.69	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed cost during construction.

BROOKLYN UNION GAS COMPANY

SKILLMAN-PEOPLES HOLDER STATION

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURES		TOTAL COST	PAGES
"A" -	Office, Shop, Lavatory, Photometer Room, Boiler & Valve House	$31,013.37	1 - 2
"A" -	Coal Storage House	2,879.45	3
--- -	Paint Storage Houses (2)	551.17	4
"A" -	Ash Bin - Coal Storage	170.96	5
APPURTENANCES			
--- -	Fences & Retaining Walls	4,971.16	6
--- -	Paving	574.30	7
--- -	Yard Lighting & Drain	196.49	8
	GRAND TOTAL - - -	$40,356.90	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

SKILLMAN-NASSAU HOLDER STATION

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURES		TOTAL COST	PAGES
"A" -	Boiler House	$2,523.74	1
"B" -	Valve House	2,389.24	2
---- -	Holder #3 Housing	44,390.89	3
---- -	Coal Bin	9.33	4
APPURTENANCES			
---- -	Fences	1,340.24	5
---- -	Paving	353.77	6
GRAND TOTAL - -		$51,007.21	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

4TH AVE. HOLDER STATION

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923.

STRUCTURES	TOTAL COST	PAGES
- Boiler & Exhauster House	$72,286.27	1 - 3
- Valve House	10,488.45	4
- Valve House	10,977.62	5
- Coal Bin - 12th Street	583.06	6
- Coal Bin - 13th Street	529.52	7
- Shed	119.16	8
APPURTENANCES		
- Fences	2,913.35	9
- Paving	4,387.59	10
- Outside Fire Protection	619.20	11
GRAND TOTAL - -	$103,903.22	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

SCHOLES STREET HOLDER STATION

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923.

STRUCTURES			TOTAL COST	PAGE
"A"	-	Exhauster House	$8,941.14	1 - 2
"B"	-	Boiler House	9,105.71	3
"C"	-	Exhauster House	4,811.27	4 - 5
"D"	-	Tool House	497.44	6
"E"	-	Photometer Room	524.14	7
---	-	Coal Bins	431.29	8
APPURTENANCES				
---	-	Fences	1,955.72	9
---	-	Paving	669.99	10
		GRAND TOTAL - -	$26,936.70	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

BELMONT AVENUE HOLDER STATION

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURES		TOTAL COST	PAGES
A -	Engine & Exhauster House	$26,895.39	1 - 2
B -	Boiler House	5,976.36	3
C -	Coal Shed & Shop	1,881.82	4
D -	Ash Bin	89.16	5
E -	Coal Bin	324.39	6
APPURTENANCES			
F -	Fences	2,219.40	7
G -	Paving	2,694.79	8
	GRAND TOTAL - -	$41,065.32	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

UNION HOLDER STATION

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923.

STRUCTURES		TOTAL COST	PAGES
"D" -	Governor House	$3,906.24	1
"E" -	Valve House	2,275.77	2
— -	Open Bins - Coal Storage	690.90	3
— -	Boiler House & Toilet Building	9,359.05	4 - 5
— -	Storage House	981.57	6
APPURTENANCES			
— -	Outside Fire Lines	201.55	7
	GRAND TOTAL - -	17,464.98	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

KEAP STREET HOLDER STATION

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923.

STRUCTURES		TOTAL COST	PAGES
'A' -	Boiler House	$2,741.16	1
'B' -	Valve House	7,159.96	2
--- -	Holder #1 Housing	42,342.40	3
--- -	Coal Bin	181.21	4
APPURTENANCES			
--- -	Fences	5,790.66	5
--- -	Paving	993.22	6
GRAND TOTAL - -		$59,208.61	

NOTE: No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

PLYMOUTH STREET GARAGE

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURES			TOTAL COST	PAGES
"A"	-	Wagon Shed	$33,485.98	1 - 4
"B"	-	Oil House	1,075.25	5
"C"	-	Blacksmith Shop	8,151.07	6 - 7
"C"	-	Garage	21,450.29	8 - 9
		GRAND TOTAL - -	$64,162.59	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

RUTLEDGE STREET GARAGE

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURES		TOTAL COST	PAGES
"A" -	Garage	$7,666.92	1 - 2
"B" -	Store Room	15,857.50	3 - 4
"C" -	Store Room	1,377.04	5
"D" -	Store Room & Pipe Rack	1,558.72	6
APPURTENANCES			
--- -	Paving	308.63	7
--- -	Fences	44.11	8
GRAND TOTAL - - -		$26,812.92	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

THIRD AVENUE GARAGE

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923.

STRUCTURES		TOTAL COST	PAGES
"A" -	Garage Shop	$23,270.93	1 - 3
"B" -	Garage	15,497.84	4 - 5
--- -	Stable	17,516.95	6 - 8
--- -	Gasoline Storage House	499.64	9
APPURTENANCES			
--- -	Paving	1,239.13	10
	GRAND TOTAL - -	$57,934.49	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

E. N. Y. - STREET DEPARTMENT

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

		TOTAL COST	PAGES
STRUCTURES			
---	Pipe Rack	$836.65	1
---	Fire Hose House	70.44	2
---	Gasoline Storage House	472.01	3
---	Oil House	1,522.81	4
---	Blacksmith Shop	1,229.33	5
---	Motor Drip & Wagon Shed	1,891.27	6
---	Garage	5,965.87	7
---	Office & Storage Room	7,615.94	8 - 9
---	Storage House	3,831.62	10
---	Garage	5,132.19	11
---	Open Bin Coke Storage	116.52	12
---	Sand Bin	312.82	13
---	Watchman's Shed	266.17	14
---	Scrap Iron Bin	82.14	15
---	Gravel Bin & Tool Locker	52.35	16
APPURTENANCES			
---	Concrete Retaining Wall	1,661.17	17
---	Paving	4,236.77	18
---	Fences	6,317.73	19
---	Yard Drain	206.64	20
	GRAND TOTAL - -	$41,719.64	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

CONSTRUCTION DEPT. - DOUGLAS ST. YARD.

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURES	TOTAL COST	PAGES
General Store House	$25,796.74	1
Blacksmith & Carpenter Shop	2,435.70	2
Brick Oil House	1,369.31	3
Pipe Rack	218.16	4
Storage Shed	4,008.06	5
APPURTENANCES		
Fences	3,967.32	6
Outside Fire Protection	930.30	7
Paving.	102.20	8
GRAND TOTAL - - - -	38,825.79	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

METER REPAIR DEPT. - 12TH STREET

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURES		TOTAL COST	PAGES
--- -	Shop & Office Building	$60,284.86	1 - 3
--- -	Paint Store Room	2,387.88	3
--- -	Meter Repair Shop	69,712.78	4 - 6
--- -	Accommodation Room, Lunch Room, Covered Passageway, Shower Bath, Vestibule	11,821.11	7 - 8
--- -	Store Room	3,440.28	9
APPURTENANCES			
--- -	Fences	749.72	10
--- -	Paving	298.02	11
	GRAND TOTAL - - -	$148,623.65	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

DOUGLAS ST. LABORATORY

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923.

STRUCTURES	TOTAL COST	PAGES
Laboratory	$7311.90	1 - 2
Shed	776.81	3
GRAND TOTAL - - -	$8088.71	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

MEDICAL SCHOOL & LABORATORY

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURE	TOTAL COST	PAGES
-- Medical School & Laboratory, 191 St. James Place,	$48,273.90	1 - 4
GRAND TOTAL - - -	$48,273.90	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

FITTERS SCHOOL

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURE	TOTAL COST	PAGES
--- - Fitters School,197 St.James Pl.	$34,210.24	1 - 4
GRAND TOTAL - -	$34,210.24	

NOTE: No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

WAREHOUSE

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923.

STRUCTURE	TOTAL COST	PAGES
--- Warehouse - 130 Atlantic Avenue	$56,345.01	1 - 4
GRAND TOTAL - -	$56,345.01	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

METROPOLITAN BRANCH OFFICE

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURE	TOTAL COST	PAGES
-- - Metropolitan Branch Office, 421 Fifth Avenue,	$73,576.38	1 - 3
GRAND TOTAL - -	$73,576.38	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

WILLIAMSBURG BRANCH

334 BEDFORD AVENUE

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923.

STRUCTURES	TOTAL COST	PAGES
--- Office	$116,658.14	1 - 3
--- Storage Shed	871.78	4
GRAND TOTAL - -	117,529.92	

NOTE: - No allowances made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

CITIZENS BRANCH

OFFICE

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURE	TOTAL COST	PAGES
Office Building	$64,096.26	1 - 3

NOTE: - No allowance made for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

NASSAU BRANCH OFFICE & SHOP

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURE	TOTAL COST	PAGES
--- Office & Shop	$219,357.99	1 - 5
APPURTENANCES		
--- Pavements, Walks & Fences	61.74	6
GRAND TOTAL - -	$219,419.73	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

DEMONSTRATION BUILDING

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923.

STRUCTURE	TOTAL COST	PAGES
--- - Demonstration Bldg., 180 Jensen Street,	$136,337.21	1 - 5
GRAND TOTAL - -	$136,337.21	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

BROOKLYN UNION GAS COMPANY

GENERAL OFFICE BUILDING

GENERAL SUMMARY OF COSTS

upon

A SUB-CONTRACT BASIS

as of

JUNE 1, 1923

STRUCTURE	TOTAL COST	PAGES
- - General Office Building, 176 Remsen Street	$1,086,099.28	1 - 5
GRAND TOTAL - -	$1,086,099.28	

NOTE: - No allowance made in above for General Contractor's Expense and Profit, Administrative, Interest and Taxes or other undistributed costs during construction.

The specimen detailed inventory pages 115-181, inclusive, with reference to the Citizens' Works;

Exhibit 171B;

Pages 1, 25, 35, 48, 64, 79, 88, 97, 104, 116, 127, 136, 144, 151, 155, 165, 174, 185, 206, 215, 227, 231, 236, 241, 246, 250, 255, 259, 266 and 272."

It is further stipulated and agreed by the appellant, but only for the purpose of this appeal;

(a) That the structures and appurtenances set forth in [fols. 2531 & 2532] Plaintiff-Appellee's Exhibits 171A and 171B were in existence on June 1, 1923;

(b) That the structures and appurtenances set forth in Plaintiff-Appellee's Exhibits 171A and 171B were used and useful in the business of the appellee on June 1, 1923; provided, however, appellant does not by so stipulating withdraw his assignments of error numbers 45 and 46 or any other assignment of error in which the same or similar questions are raised or waive the right to present, brief and argue the questions of law and fact contained therein;

(c) That the quantities, units, unit prices and total cost contained in Plaintiff-Appellee's Exhibits 171A and 171B are a correct estimate of the cost to reproduce as of June 1, 1923, each and every item contained in said exhibits on a subcontract basis as the same is described in the testimony of Henry Burt. It is understood, however, that the appellant does not, by so stipulating, concede that the subcontractor's profit is properly included in such an estimate of the cost to reproduce, nor that the figure for field overhead should be included or is in the proper amount. Appellant reserves the right to contest on this appeal the propriety and the amount of both field overhead and subcontractor's profit.

John Holley Clark, Jr., Solicitor for Attorney General, Appellant. Cullen & Dykman, Solicitors for Plaintiff-Appellee.

Dated New York, April 28, 1926.

(Here follow Plaintiff's Exhibit No. 171 A, marked side folio pages 2533 to 2608, inclusive, and Plaintiff's Exhibit No. 171 B, marked side folio pages 2609 to 2637, inclusive)

[fol. 2638] PLAINTIFF'S EXHIBIT 172

[fol. 2639] Brooklyn Union Gas Company

Summary

Gas Works	$13,200.00
Holder Stations	2,620.00
Miscellaneous Buildings	4,936.00
Grand Total	$20,756.00

[fol. 2640] Brooklyn Union Gas Company

Works

Summary

Williamsburgh	$887.00
Metropolitan	1,826.00
Citizens	6,256.00
Fulton	1,479.00
Nassau	1,624.00
Equity	1,128.00
Total	$13,200.00

[fol. 2641] Brooklyn Union Gas Company—Williamsburgh Works

Structure		Exp.
"V" Office & Meter Building:		
Gutter & Downspout	$5.00	
G. I. Siding at Monitor	10.00	
Paint Roof Trusses & Framing	80.00	
		$95.00
"D" Oxide Room:		
Patch Brick & Watertable around entrance	25.00	
Patch quoins, sills & lintels	50.00	
Whitewash inside—patch	15.00	
Replace 3 Lights, Single, Clear	6.00	
		96.00

Structure		Exp.
"B" Meter & Governor House:		
Holes in Brickwork	30.00	
Replace 1 Light, Single, Clear	2.00	
		32.00
"C" Purifier House:		
Patch Metal Covered Shutters	28.00	
Patch Whitewash—inside	10.00	
Replace 11 Lights, Single, Clear	22.00	
Replace 1 Light, Wire Glass in Door	3.00	
		63.00
[fol. 2642] "A" Purifier House:		
Patch Metal Louvre over Door	$5.00	$5.00
"X" G. I. Storage Sheds:		
Patch G. I. Siding	20.00	20.00
"T" Boiler Room:		
Patch Holes in G. I. Roof	45.00	
Replace 17 Lights, Single, Clear Gl.	34.00	
		79.00
"P" Pump House:		
Patch G. I. Walls	30.00	
Replace 4 Lights, Single, Clear	8.00	
		38.00
"G" Generator House:		
Repair Brick Walls—Painting	150.00	
Straighten Iron Window Guards	21.00	
Replace Large Lights	8.00	
Patch Door	3.00	
		182.00
[fol. 2643] Office Building:		
Misc. Painting	$50.00	
Stonework	80.00	
Patch Brick Chimney	35.00	
Patch Steps	12.00	
		$177.00

Structure		Exp.
"H" Accommodation Room, Machine Shop, etc.:		
Paint Shutters	40 00	
Painting Brickwork	60.00	
		100 00
Grand Total (Sheets #s 1-3)		$887 00

[fol. 2644] Brooklyn Union Gas Company—Metropolitan Works

Generator House:		
Twelve Lights	$24 00	
Downspout	16 00	
Repair Three Doors	30 00	
Patch Concrete Floor	350 00	
		$420 00
Blower Houses #s 1, 2, 3, 4 & 6:		
Point Coping	50 00	
Repair Brickwork	120 00	120 00
		150 00
Blower Houses #s 5 & 7:		
Six Lights	12 00	
Repair Brickwork	40 00	
Repair Sash—B. H. #5	10 00	
Repair Sash—B. H.# 7	15.00	
		77 00
Blower Houses #s 2, 4, 6 & 8:		
Repair Brickwork	120 00	120 00
Blacksmith Shop:		
Repair Galv. Iron	40 00	
Repair Window Sills	12 00	
		52 00

[fol. 2645] Exhauster House:

Downspout	$16 00	$16 00

Structure		Exp.
Pump House "B":		
Galv. Iron Repairs	15 00	
Three Lights	6 00	
		21 00
Purifier House:		
Repair & Putty Sash	160 00	160 00
Office:		
One light Wired Glass	3 00	
Two Lights	4 00	
Door Step	6 00	
Door Saddle	6 00	
Repair Wood Floors	60 00	
Stair Treads	48 00	
Sash	7 00	
Areaway Coping	12 00	
		146 00
Machine Shop:		
Point Brickwork	30 00	
Sash	60 00	
		90 00
[fol. 2646] Store Room:		
Repair Door Steps	10 00	10 00
Oxide Shed:		
Skylight—Three Large Lights	12 00	
Skylight—Five Lights	10 00	
Skylight—Additional Lights	10 00	
		32 00
Meter House:		
Point Brickwork	30 00	
Repair Sash	20 00	
Two Lights	4 00	
		54 00
Purifier House:		
Replace Boarding & Roof Repairs	400 00	
Nine Lights	18 00	
Repair Wood Floor	30 00	
		448 00

Structure		Exp.
Filter Press House:		
Galv. Iron Repairs	30.00	30.00
Grand total (sheets #s 1-3, Incl.)		$1,826.00

[fol. 2647] Brooklyn Union Gas Company—Citizens Works

New Meter House:		
Leader Damage—Straighten	$10.00	
Wire Glass Lights	4.00	
		$14.00
Office Building:		
Repair & Replace Wood Treads	36.00	
Line up Stair Carriage	30.00	
Putty and Paint Sash	70.00	
Replace Lights	4.00	
New Door Saddles, Wood	5.00	
		145.00
Engine & Condenser Building:		
Patch & Replace Stone Lintels	30.00	
Plaster Caps	25.00	
Point Brickwork	12.00	
Replace cracked Lights	3.00	
Concrete Steps	12.00	
Straighten Sag in Roof	80.00	
		162.00
Generator House:		
Repair and Point Brickwork	120.00	
Repair pilaster caps & lintels	100.00	
		220.00
[fol. 2648] Boiler Houses:		
Galv. Iron Misc. Repairs	$90.00	
Replace Door Head	3.00	
Repair Brickwork	20.00	
Seventeen Lights	34.00	
Repair two Doors	12.00	
		159.00
Machine Shop Building:		
Misc. Galv. Iron Repairs	20.00	20.00

Structure		Exp.
Oil & Paint Storage:		
New Gutter & Leader	18 00	18 00
Pipe Race:		
New Wood Edging	15 00	15 00
General Stores House:		
Replace Wood Edging	40 00	
Repair Wood Floor	30 00	
Repair Wood Door	4 00	
		74 00
[fol. 2649] Purifier House:		
Fourteen Lights	$28 00	
Putty Sash	100 00	
Pointing Brickwork	150 00	
		$278 00
Scrubber House:		
Pointing Brickwork	50 00	
Repair Sash	75 00	
Seven Lights	14 00	
Point Stone Coping	12 00	
		151 00
Timbered Bulkhead:		
Renew face work	5,000 00	5,000 00
Grand total (sheets #s 1-3, incl.)		$6,256 00
[fol. 2650] Brooklyn Union Gas Company—Fulton Works		
Frame Store Room:		
Repair Exterior	$250 00	$250 00
Brick Store Room:		
Point Brickwork	30 00	
Three Lights	6 00	
		36 00

Structure		Exp.
Office & Meter House:		
Renew Stair Treads, (21)	63.00	
Repair Wood Floor, (1st floor)	80.00	
" " " (2nd ")	40.00	
Door Saddles, (4)	8.00	
		191.00
Pipe, Blacksmith, Carpenter & Paint Shop:		
Repairing Sash	43.00	
Pointing Brickwork	70.00	
Lights, (9)	18.00	
Plank Flooring	80.00	
Pointing Water Table	60.00	
		271.00
Generator House:		
Point Brickwork	150.00	
Repair Concrete Floor	100.00	
Four Lights	8.00	
		258.00
[fol. 2651] Exhauster House:		
Point Brickward	60.00	60.00
Exhauster, Condenser & Blower House:		
Point Brickwork	90.00	
Repair Sash	10.00	
Ten Lights	15.00	
		115.00
Condenser House:		
Point Brickwork	30.00	
Repair Sash	18.00	
		48.00
Boiler House:		
Point Brickwork	100.00	
Paint & Repair Sash	70.00	
Ten Lights	15.00	
Repair Door	6.00	
		191.00

Structure		Exp.
Accommodation House:		
Repair Wood Siding	20 00	
Patch Floor	20 00	
Repair 3 Skylight Lights	9 00	
Putty Sash	10 00	
		59 00
Grand total (sheets 1 & 2, incl.)		$1,479 00

[fol. 2652] Brooklyn Union Gas Company—Nassau Works

Watchman's & Electrician's House:		
Patch Cracks in Floor	$15 00	$15 00
Generator House "I":		
Renew 20 Lights	40 00	
Repair Two Door Sills	16 00	
		56 00
Condenser, Pump, Store Room, Blacksmith, & Carpenter Shop:		
Patch Concrete Floor	20 00	
Paoint & Repair Brick	40 00	
Point Stone Water Table	25 00	
		85 00
Engine & Blower Room:		
Repair Stone Water Table	90 00	
Point Brickwork	70 00	
		160 00
Purifier House:		
Point Brickwork	450 00	
Replace Six Lights	12 00	
Stone Door Step	10 00	
		472 00

[fol. 2653] Generator House "G":

Point Brickwork	$400 00	
Repair Concrete Floor	200 00	
Stone Water Table	70 00	
		670 00

Structure		Exp.
Boiler House:		
Repair Two Doors	20 00	
Seven Lights	14 00	
		34 00
Pump House—South:		
Repair Galvanized Iron	30 00	
Repair Door	6 00	
Reputty Sash	32 00	
		68 00
Exhauster House:		
Reputty sash	24 00	
Galvanized Iron Repairs	40 00	
		64 00
Grand total (two sheets)		$1,624 00

[fol. 2654] Brooklyn Union Gas Company—Equity Works

Blacksmith Shop:		
Shore Up	$30 00	
Replace Lights, Single, Clear	8 00	
		$38 00
Office & Meter House:		
New Wood Treads	36 00	
New Flooring	236 00	
Replace Lights, Single, Clear	4 00	
Repair Brickwork in Gable	30 00	
Putty & Paint Sash	60 00	
		366 00
Pipe Shop & Condenser House:		
Repair Brick Floor—Basement	40 00	
Repair Stone Water Table	8 00	
Replace Light, Single, Clear	2 00	
Paint & Putty Sash	25 00	
		75 00

Structure		Exp.
Generator & Engine House:		
Repair Brick & Stonework	220 00	
Paint & Putty Sash	60 00	
Replace Lights, Single, Clear	24 00	
		304 00
[fol. 2655] Coal Shed:		
New Roof	150 00	150 00
Engine & Exhauster House:		
Patch Siding	$50 00	
Repair Sash	3 00	
Repair Floor	20 00	
Replace Lights, Single, Clear	4 00	
		77 00
Stable:		
Shore Up	100 00	
Repair Siding	12 00	
Repair Sash	6 00	
		118 00
Grand total		$1,128 00

[fols. 2656 & 2657] Brooklyn Union Gas Company

Holder Stations—Summary

Twelfth Street Holder	$163 00
Third Avenue Holder	115 00
Front Street "	106 00
Plymouth Street "	.....
Rutledge Street "	44 00
Skillman-Peoples "	308 00
Skillman-Nassau "	300 00
Wythe Avenue "	69 00
Scholes Street "	155 00
Belmont Avenue "	367 00
Union Holder	185 00
Keap Street Holder	808 00
Total	$2,620 00

[fol. 2658] Brooklyn Union Gas Company—Twelfth Street Holder Station

Structure		Exp.
Valve House—East:		
Point Area Way Walls	$10 00	
Repair Slate Roof	12 00	
		$22 00
Valve House—West:		
Repair Slate Roof	15 00	15 00
High Pressure Exhauster House:		
Repair Brickwork	40 00	
Point Concrete Wall	16 00	
Paint Leaders	10 00	
Paint Sash	60 00	
		126 00
Grand total		$163 00

[fol. 2659] Brooklyn Union Gas Company—Third Ave. Holder Station

Exhauster House "N":		
Repair Concrete Door Sill	$5 00	$5 00
Hose Shed:		
Window Frame & Sash	12 00	
Floor Boards	7 00	
Door Sill, Heavy	6 00	
Siding	10 00	
		35 00
Exhauster House "V":		
Repair Floor, Wood	45 00	
Point Brickwork	30 00	
		75 00
Grand total		$115 00

[fol. 2660] Brooklyn Union Gas Company—Front Street Holder Station

Structure		Exp.
Exhauster House:		
Point Foundation Brick	$20.00	
Two Lights	4.00	
Exterior Steps	70.00	
Repair Door Panel	4.00	
		$98.00
Boiler House:		
Four Lights	8.00	8.00
Grand total		$106.00

[fol. 2661] Brooklyn Union Gas Company—Rutledge Street Holder Station

Valve House:		
New Leader, Galv. Iron	$6.00	
Re-Hang Door	2.00	
		$8.00
Boiler House:		
Repair Galv. Iron at Bottom	20.00	
New Board at Door Track	8.00	
		28.00
Exhauster House:		
New Door Sill	8.00	8.00
Grand total		$44.00

[fol. 2662] Brooklyn Union Gas Company—Skillman—Peoples Holder Station

Office:		
Point Water Table	$6.00	
Door Saddles	6.00	
Repair Door	4.00	
Repair Floor	60.00	
Wired Glass	3.00	
		$79.00

Structure		Exp.
Ash & Coal Storage:		
Patch Plaster	70 00	
New Door Sill, Wood	8 00	
Two Lights	4 00	
		82 00
Shop:		
Repair Floor	120 00	120 00
Boiler Room:		
Four Lights	12 00	
Door Saddle	3 00	
Reputty Sash	12 00	
		27 00
Grand total		$308 00

[fol. 2663] Brooklyn Union Gas Company—Skillman—Nassau Holder Station

Boiler House:		
New Cornice	$40 00	
Repair Slate Roof	25 00	
Door Saddles	10 00	
Repair Wood Floor	30 00	
Repair Door Tread	2 00	
		$107 00
Valve House:		
Repair Cornice	15 00	
Repair Door & Hardware	4 00	
Two Lights	2 00	
		21 00
Holder Housing:		
Repair Brick Foundation	90 00	
Repair Water Table	32 00	
Paint Cupola	50 00	
		172 00
Grand total		$300 00

[fol. 2664] Brooklyn Union Gas Company—Wyeth Avenue Holder Station

Structure		Exp.
Boiler House:		
Replace Hand Rail		$20.00
Patch Floor		15.00
Mastins		4.00
Replace 15 Lights—Single, Clear		30.00
Total		$69.00

[fol. 2665] Brooklyn Union Gas Company—Scholes Street Holder Station

Exhauster House "A":		
Brickwork Repaired & Pointed	$30.00	
Repair Slate Roof	20.00	
		$50.00
Boiler House:		
Brickwork Repaired & Pointed	35.00	
Repair Slate Roof	30.00	
		65.00
Exhauster House "C":		
Brickwork, Pointing	20.00	
Repair Slate Roof	20.00	
		40.00
Grand total		$155.00

[fol. 2666] Brooklyn Union Gas Company—Belmont Avenue Holder Station

Exhauster House:		
Repair Stone Parappett Coping	$20.00	
Areaway—Stone Coping	35.00	
New Floor	280.00	
		$335.00
Boiler House:		
Patch Slate Roof	32.00	32.00
Grand total		$367.00

[fol. 2667] Brooklyn Union Gas Company—Union Holder Station

Structure		Exp.
Boiler Room:		
New Light	$2.00	
Roof Planks	100.00	
New Door Lock	3.00	
		$105.00
Governor House:		
Repair Floor	50.00	50.00
Valve House:		
Repair Exterior	30.00	30.00
Grand total		$185.00

[fol. 2668] Brooklyn Union Gas Company—Keap Street Holder Station

Holder Housing (Brick):		
Repair Conical Slate Roof	$400.00	
Foundation Brickwork	120.00	
New Ventilator	25.00	
		$545.00
Valve House:		
Point Coping	15.00	
Point Brickwork	60.00	
Renew Wood Floor	120.00	
		195.00
Boiler House:		
Repairs to Slate Roof	30.00	
Putty Sash	18.00	
Point Brickwork	20.00	
		68.00
Grand total		$808.00

[fol. 2669] Brooklyn Union Gas Company—Miscellaneous Buildings

Summary

Douglas Street Construction Department	$60.00
Metropolitan Branch	40.00
Douglas Street Laboratory	562.00
General Office Building	380.00
Demonstration Building	2,142.00
Third Avenue Garage	108.00
Warehouse—130 Atlantic Avenue	622.00
Medical School and Laboratory	108.00
Warehouse—Garage—1016 Fulton Street	26.00
Platform	84.00
Nassau Branch	100.00
Citizens Branch	120.00
Williamsburgh Branch	257.00
East New York Street Department	113.00
Rutledge Street Garage	50.00
Plymouth Street Garage	51.00
Meter Repair Department	113.00
Total	$4,936.00

[fol. 2670] Brooklyn Union Gas Company—Miscellaneous Buildings

Structure		Exp.
Construction Dept. (Douglas St.):		
Storage shed:		
Repair Door & Door Frame	$10.00	
Hatch G. I. Siding	20.00	
Lights, Single, Clear	3.00	
Paint Sash	15.00	
		$48.00
Blacksmith Shop:		
Lights, Single, Clear	6.00	6.00
General Store House:		
Lights (3)	6.00	6.00
Total		$60.00

Structure		Exp.
Metropolitan Branch:		
Four Large Lights	40 00	40 00
Laboratory Buildings:		
Douglas St. Laboratory:		
Paint Exterior	200 00	
Repair Exterior Windows—Frame	40 00	
Repair Siding & Cornice	74 00	
Lights, 8 @ $6.00	48 00	
Lights, 3 @ 2 00	6 00	
Repair Wood Doors (2)	20 00	
Repair T. & G. Floor	30 00	
Renew 16 Treads, Wood,	32 00	
Patch Plaster	100.00	
Repair Door Sill & Threshold	12 00	
		562 00
[fol. 2671] General Office Building—176 Remsen St.:		
Point Face Brick on Bent House, Rear Elevation, in 2 Locations	$20 00	
Repair Cracks in Terrazzo Floor in Halls, at 18 Locations	360 00	
		$380 00
Demonstration Building—180 Remsen St.:		
Replace 15 Wood Treads, Basement Stairs	30 00	
Replace Wood Floor in Basement	800 00	
Two New Door Saddles, in Basement	4 00	
Replace 11 Wood Treads, Front Area Stairs	22 00	
Front Elevation:—		
Repair Brown Stone	1,200 00	
Repair Two Entrance Doors	16 00	
Replace Plate Glass, 60″ x 108″	70 00	
		2,142 00

Structure		Exp.
Third Ave. Garage:		
Replace four lights, single, Clear	8 00	
Repair one Paneled Door	8 00	
Repair Concrete Floor	30 00	
Renew 21 Stair Treads, Wood	32 00	
Repair Wood Floor	30 00	
		108 00
[fol. 2672] Warehouse—130 Atlantic Ave.:		
Brownstone Repairs	$600 00	
Two Lights	16 00	
Three Lights	6 00	
		$622 00
Medical School & Laboratory:		
Marble Vestibule	35 00	
Replace Wood Treads	60 00	
Wired Glass	9 00	
Door Saddle	4 00	
		108 00
Warehouse—Garage—1016 Fulton St.:		
Main Door	10 00	
Stone Door Saddle	16 00	
		26 00
Loading Platform:		
New Floor		84 00
Nassau Branch:		
Repair Basement, Concrete Floor	100 00	100 00
Citizens Branch Office:		
Repair Floors, 2nd Floor	120 00	120 00

Structure		Exp.
[fol. 2673] Williamsburg Branch Office:		
Cellar Floor	$40.00	
Repair Snow Steps	30.00	
Paint Front Stoop	15.00	
Repair Interior Plaster Cornice, 1st Floor	9.00	
Treads & Winders, Wood	24.00	
Three Lights	6.00	
Door Saddle	3.00	
Repair Wood Floor, 2nd Floor	40.00	
Patch Plaster, Third Floor	80.00	
Repair Flag Pole Base	10.00	
		$257.00
E. N. Y.—Street Department:		
Blacksmith Shop:		
Two Large Lights	8.00	
Two Lights	4.00	
Repair Sash	6.00	
Repair Concrete Floor	20.00	
		38.00
Pipe Rack:		
Galv. Iron Repairs to Roof	30.00	30.00
Motor Drip Wagon Shed:		
Repairs to G. I. at Corner	10.00	10.00
Garage:		
Roof Planks	20.00	
G. I. Repairs	15.00	
		35.00
Grand total E. N. Y.		$113.00
[fol. 2674] Rutledge Street Garage:		
Storeroom "E":		
Door Jambs	$40.00	
Storeroom "D":		
Point Brick	10.00	
		$50.00

Structure		Exp.
Plymouth Street Garage:		
Garage:		
Front Door	20 00	
Wagon Shop:		
Front Door	8 00	
Three Lights	15 00	
Four Lights	8 00	
		51 00

[fol. 2675] Brooklyn Union Gas Company—Meter Repair Dept., 12th Str.

Meter Repair Shop:		
Repaint Doors	$8 00	
Paint Exterior	80 00	
Repair Clapboard	8 00	
Replace Lights, Single, Clear	8 00	
		$104 00
Lunch Room:		
Replace Lights, Single, Clear	4 00	
Painting Glass & Repair Door	5 00	
		9 00
Grand total		$113 00

[fol. 2676] PLAINTIFF'S EXHIBIT 189

Contract No. 1894

Agreement made this 25th day of May, A. D., 1921, between the Standard Oil Company of New York, party of the first part, and the Brooklyn Union Gas Company, party of the second part, witnesseth:

In consideration of the mutuality hereof, it is hereby agreed between the parties hereto as follows:

1. The party of the first part sells and agrees to deliver to the party of the second part, its successors or assigns (on

the terms and conditions hereinafter mentioned) Eighty-five Million (85,000,000) gallons of Gas Oil for consumption continuously in the manufacture of gas by the party of the second part in its plants in Brooklyn, New York. The product is to be a homogeneous Gas Oil of 28 to 32 gravity Beaumé, and of a quality for gas making purposes equivalent to similar gravities received by the party of the second part during the year 1921.

2. The party of the second part buys the Eighty-Five Million (85,000,000) gallons of Gas Oil specified above, and agrees to receive the same in its plants in Brooklyn, New York, beginning July 1st, 1921, and ending when the full quantity is taken.

The deliveries made to be consistent with the manufacturing requirements of the party of the second part, the quantities so ordered and delivered being subject to such changes as may become necessary under the statutory regulations governing the quality of the gas furnished to the Gas Company's consumers, the present requirements being on a candle power rather than on a B. T. U. basis.

3. The party of the second part agrees to receive the oil defined in Section 1 at Five and One-Half (5½¢) Cents per gallon delivered at the mouth of the pipe line at the dock or receiving point of the several plants of the party of the second part in Brooklyn, New York; such deliveries to be made as the business of the said second party may require, orders in writing to be duly given of such requirements at the Gas Company's plants known as Citizens, Equity, Fulton, Metropolitan, Nassau and Williamsburgh Works, it being understood that to the last named point the deliveries are to be made by pipe line or bulk boat as heretofore.

4. The party of the first part hereby grants an option to the party of the second part—said option to be exercised on or before May 1st, 1922—for an additional forty-five million (45,000,000) gallons of Gas Oil of the same quality as defined in Section 1, to be delivered at the same price and to the same plants continuously until the full quantity is taken, based on today's Pennsylvania Crude Oil market at the wells, namely three dollars ($3.00) per barrel, subject, however, to an advance in price equivalent to one-eighth (1/8) of a cent per gallon for each five cents (5¢) per barrel advance in the price of crude oil over the three dollars

($3.00) per barrel above mentioned; but at no time shall the price charged by the party of the first part exceed seven and one-half (7.50¢) cents per gallon delivered to the plants of the party of the second part.

[fol. 2677] 5. The party of the first part agrees that there will be no unusual or unnecessary detention of the shipments of the oil herein mentioned, but it is understood that should the usual manufacture of the party of the first part be interrupted or shipments delayed by reason of strikes, lockouts, stoppage of labor from whatever cause, fire, quarantine of vessels, arrests or restraints of princes, rulers Governments and peoples, war, or any cause whatsoever beyond its control, delivery may be postponed until such interruption or delay is ended.

Further, to the price herein mentioned will be added one-half of any national or state tax which may be hereafter imposed.

6. The quantities of oil delivered hereunder from time to time shall be measured by a properly authorized New York Produce Exchange inspector, and invoices shall be rendered and payments made on the basis of the number of gallons thus certified as having been delivered.

7. It is agreed between the parties hereto that payments shall be made in cash on the 20th of the month next succeeding the previous month's purchases; or on demand thereafter with interest at six percent.

In witness whereof the parties hereto have caused these presents to be duly executed the day and year first written above.

Standard Oil Company of New York, C. M. Higgins, Director. Attest: L. M. Kerr. Brooklyn Union Gas Company, by J. H. Jourdan, President. Attest: Henry A. McGowan, Secretary.

[fol. 2678] PLAINTIFF'S EXHIBIT 201

Agreement made this 1st day of May, 1922, between the Standard Oil Company of New York, party of the first part, and the Brooklyn Union Gas Company, Brooklyn, New York, party of the second part, witnesseth:

In consideration of the mutuality hereof, it is hereby agreed between the parties hereto as follows:

1. The party of the first part sells and agrees to deliver to the party of the second part, its successors or assigns (on the terms and conditions hereinafter mentioned) ninety-five million (95,000,000) gallons of gas oil for consumption continuously in the manufacture of gas by the party of the second part in its plants in Brooklyn, N. Y. The product is to be a homogeneous gas oil of 28° to 32° gravity Beaume, and of a quality for gas making purposes equivalent to similar gravities received by the party of the second part during the year 1922.

2. The party of the second part buys and agrees to receive the ninety five million (95,000,000) gallons of gas oil, specified above, in its plants in Brooklyn, New York, the deliveries beginning upon the expiration of contract dated May 25th, 1921, and ending when the full quantity is taken —said deliveries to be made monthly and approximately as follows:

July	5,700,000 gals.
Aug.	5,700,000 "
Sept.	6,650,000 "
Oct.	8,550,000 "
Nov.	8,550,000 "
Dec.	10,450,000 "
Jan.	10,450,000 "
Feb.	8,550,000 "
Mch.	8,550,000 "
April	7,600,000 "
May	7,600,000 "
June	6,650,000 "

The deliveries are to be made consistent with the manufacturing requirements of the party of the second part, the quantities so ordered and delivered being subject to such changes as may become necessary under the statutory regulations governing the quality of the gas furnished to the Gas Company's consumers—the present requirements being on a candle power rather than on a B. T. U. basis.

3. The party of the second part agrees to receive the oil defined in Section 1 at and for the price of five and three-

quarters cents (5¾¢) per gallon delivered at the mouth of the pipe line at the dock or receiving point of the several plants of the party of the second part in Brooklyn, New York; such deliveries to be made as the business of the said second party may require, orders in writing to be duly given of such requirements at the Gas Company's plants known as Citizens, Equity, Fulton, Metropolitan, Nassau and Williamsburgh Works—it being understood that to the last named point the deliveries are to be made by pipe line or bulk boat as heretofore.

[fol. 2679] 4. The party of the first part agrees that there will be no unusual or unnecessary detention in the shipment of the oil herein mentioned, but it is understood that should the usual manufacture of the party of the first part be interrupted, or shipments delayed by reason of strikes, lockouts, stoppage of labor from whatever cause, fire, quarantine of vessels, arrests or restraints of princes, rulers, Governments and peoples, war, or any cause whatsoever beyond its control, delivery may be postponed until such interruption or delay is ended.

Further, to the price herein mentioned will be added one half of any national or state tax which may be imposed.

5. The quantities of oil delivered hereunder from time to time shall be measured by a properly authorized New York Produce Exchange Inspector, and invoices shall be rendered and payments made on the basis of the number of gallons thus certified as having been delivered.

6. It is agreed between the parties hereto that payments shall be made in cash on the 20th of the month next succeeding the previous month's purchases, or on demand thereafter with interest at six (6) per cent.

In witness whereof the parties hereto have caused these presents to be duly executed the day and year first written herein.

Standard Oil Company of New York, by C. M. Higgins, Director. Attest: L. M. Kerr. Brooklyn Union Gas Company, by J. H. Jourdan, President. Attest: Henry G. Brown, Secretary.

[fol. 2680] PLAINTIFF'S EXHIBIT 202

Standard Oil Company of New York, 26 Broadway, New York

C. M. Higgins, Vice President, Rooms 403-404

Jan. 26th, 1923.

Mr. James H. Jourdan, Pres. Brooklyn Union Gas Co., Brooklyn, N. Y.

DEAR SIR: Regarding the oil matter which we have casually discussed to-day:

I am willing to deliver to your plants in Brooklyn, as you may hereafter direct, 25,000,000 gallons of gas oil of the grade and quality we are now furnishing—this oil to be billed to your Company at 5.50¢ per gallon f. o. b. your plants in the Borough of Brooklyn,—for early delivery.

Usual terms of payment.

Yours truly, C. M. Higgins, V. P.

[fol. 2681] PLAINTIFF'S EXHIBIT 203

Copy

January 26th, 1923.

Mr. C. M. Higgins, Vice President, Standard Oil Co. of New York, 26 Broadway, New York City.

DEAR SIR: I hereby accept your proposition of even date, offering to deliver to our various plants, 25,000,000 gallons of gas oil, for early delivery, at the price and upon the conditions mentioned.

Very truly yours, —— ——, President.

[fol. 2682] PLAINTIFF'S EXHIBIT 215

Agreement made this 25th day of October, 1923, between the Standard Oil Company of New York, party of the first part, and the Brooklyn Union Gas Company, Brooklyn, New York, party of the second part, Witnesseth:

In consideration of the mutuality hereof, it is hereby agreed between the parties hereto as follows:

1. The party of the first part sells and agrees to deliver to the party of the second part, its successors or assigns (on the terms and conditions hereinafter mentioned) one hundred five million (105,000,000) gallons of gas oil for consumption continuously in the manufacture of gas by the party of the second part in its plants in Brooklyn, N. Y. The product is to be a homogeneous gas oil of 28° to 32° gravity Beaume, and of a quality for gas making purposes equivalent to similar gravities received by the party of the second part during the year 1923.

2. The party of the second part buys and agrees to receive the one hundred five million (105,000,000) gallons of gas oil, specified above, in its plants in Brooklyn, N. Y., the deliveries beginning upon the expiration of contract dated May 1st, 1922, and ending when the full quantity is taken.

3. The party of the second part agrees to receive the oil defined in Section 1 at and for the price of four and eighty hundredths (4.80) cents per gallon delivered at the mouth of the pipe line at the dock or receiving point of the several plants of the party of the second part in Brooklyn, N. Y.; such deliveries to be made as the business of the said second party may require, orders in writing to be duly given of such requirements at the Gas Company's plants known as Citizens, Equity, Fulton, Nassau, Metropolitan and Williamsburgh Works—it being understood that to the last named point the deliveries are to be made by pipe line or bulk boat as heretofore.

4. The party of the first part agrees that there will be no unusual or unnecessary detention in the shipment of the oil herein mentioned, but it is understood that should the usual manufacture of the party of the first part be interrupted, or shipments delayed by reason of strikes, lockouts, stoppage of labor from whatever cause, fire, quarantine of vessels, arrests or restraints of princes, rulers, Governments and peoples, war or any cause whatsoever beyond its control, delivery may be postponed until such interruption or delay is ended.

Further, to the price herein mentioned will be added one half of any national or state tax which may be imposed.

[fol. 2683] 5. The quantity of oil delivered hereunder from time to time shall be measured by a properly authorized New York Produce Exchange Inspector, and invoices shall be rendered and payments made on the basis of the number of gallons thus certified as having been delivered.

6. It is agreed between the parties hereto that payments shall be made in cash on the 20th of the month next succeeding the previous month's purchases, or on demand thereafter with interest at six (6) per cent.

In witness whereof the parties hereto have caused these presents to be duly executed the day and year first written herein.

Standard Oil Company of New York, by C. M. Higgins, Vice President. Attest: L. M. Kerr. Brooklyn Union Gas Company, by J. H. Jourdan, President. Attest: —— ——, Asst. Secretary.

(Here follows Plaintiff's Exhibit No. 224, marked side folio page 2684)

[fol. 2685] PLAINTIFF'S EXHIBIT 244

Uniform System of Accounts for Gas Corporation as prescribed by the Public Service Commission for the First District, State of New York.

Final Order and Modifying Order

(Case 578)

[fol. 2686] Contents

Final Order Adopted December 8, 1908 3
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PLAINTIFF'S EXHIBIT NO. 224.

THE BROOKLYN UNION GAS COMPANY

COAL RECEIVED ON CONTRACTS DURING THE PERIODS OF

	APRIL 1st, 1921 TO MARCH 31st, 1922			APRIL 1st, 1922 TO MARCH 31st, 1923			APRIL 1st, 1923 TO JANUARY 31st, 1924		
BROKEN COAL	Tons	Amount	Price	Tons	Amount	Price	Tons	Amount	Price
Lehigh Valley Coal Sales Co.	63,640.25	$675,362.58	$10.6122	49,615.55	*$524,329.63	$10.5678	58,296.40	**$617,715.15	$10.5961
Lehigh & Wilkesbarre Coal Co.	92,066.05	978,624.54	10.6296	29,067.85	306,014.08	10.5276	62,592.15	666,262.56	10.6445
Williams & Peters	91,729.50	977,405.87	10.6553	55,557.85	591,267.16	10.6424	66,702.05	717,072.24	10.7504
Stokes & Company	65,246.10	706,440.56	10.8273	6,198.20	66,816.61	10.78	21,992.50	239,182.97	10.8757
Madeira Hill & Company	9,411.85	101,308.26	10.7639						
Phila.& Reading C.& I. Co.	8,471.00	89,921.78	10.6152	2,998.00	33,170.73	11.0643			
Dickson & Eddy	8,467.35	89,757.68	10.6004						
St. George Coal Co.							44,281.60	480,725.67	10.8561
Pattison & Bowns							28,559.20	316,011.60	11.0651
Total Broken Coal	339,032.10	$3,618,821.27	$10.6740	143,437.45	$1,521,598.21	$10.6081	282,423.90	3,036,970.19	$10.7532
BUCKWHEAT COAL									
Lehigh Valley Coal Sales Co.	1,011.65	$4,544.88	$4.4925	2,502.45	***$11,471.02	$4.5839	3,563.50	****$13,932.49	$3.9098
Williams & Peters	3,901.25	17,474.42	4.4792	1,317.50	5,656.34	4,3008	874.05	3,696.80	4.2295
Stokes & Company	1,601.95	7,503.24	4.6838	273.55	1,340.40	4.90			
Madeira Hill & Company	87.40	347.52	3.9762						
Pattison & Bowns							3,162.80	13,295.30	4.2036
Total Buckwheat Coal	6,602.25	$29,870.06	$4.5242	4,093.50	$18,477.76	$4.5139	7,600.35	$30,924.59	$4.0688
BITUMINOUS COAL									
Empire Coal Mining Co.	2,082.05	$15,732.51	$7.5563	3,386.15	$19,978.32	$5.90	3,953.30	$25,182.52	$6.37
Madeira Hill & Company	2,696.00	19,678.16	7.2990						
Stokes & Company	2,036.00	17,018.50	6.4562						
Pilling & Company				770.00	5,128.20	6.66			
Archibald McNeil	2,351.00	16,520.39	7.0270						
Whitney & Kemmerer							366.00	2,239.92	6.12
Melcroft Coal Co.							352.95	1,817.69	5.15
Total Bituminous Coal	9,765.05	$68,949.56	$7.0609	4,156.15	$25,106.52	$6.0408	4,672.25	$29,240.13	$6.2583
COKE									
Seaboard By Product Coke Co.	13,749.90	$121,509.24	$8.8371	123,521.83	$1,181,184.45	$9.5626	101,804.91	$1,030,842.98	$10.1257
Pilling & Company				3,153.04	41,241.66	13.08			
Madeira Hill & Company				1,031.25	14,144.63	13.7160			
Total Coke	13,749.90	$121,509.24	$8.8371	127,706.12	$1,236,570.74	$9.6829	101,804.91	$1,030,842.98	$10.1257

APPROVED

AUDITOR

*Does not include Boat Freight billed by M.J.Derby for $5,371.46
** " " " " " " " " " 14,196.50
*** " " " " " " " " " 144.45
**** " " " " " " " " " 945.35

2684

[fol. 2687] STATE OF NEW YORK:

PUBLIC SERVICE COMMISSION FOR THE FIRST DISTRICT

Uniform System of Accounts Prescribed for Gas Corporations

In Effect January 1, 1909

New York City, 1908

[fol. 2688] At a Session of the Public Service Commission for the First District, State of New York, Held at its office, 154 Nassau Street, in the City of New York, on the 8th Day of December, 1908

Present: William R. Willcox, Chairman; William McCarroll, Edward M. Bassett, Milo R. Maltbie, John E. Eustis, Commissioners.

The Public Service Commission for the First District, being authorized by Section 66 of the Public Service Commissions Law, to prescribe, whenever it deems advisable, uniform methods of keeping accounts for gas corporations subject to its jurisdiction, and it appearing advisable at this time to establish a uniform system of accounts for all such gas corporations, it is hereby

Ordered: That, except as hereinafter provided:

1. On and after January 1, 1909, every gas corporation shall keep upon its books the accounts prescribed or defined in the hereto annexed schedules, marked "Schedule A" and "Schedule B," so far as the said accounts are pertinent to the facts and circumstances of the said corporation.

2. No such gas corporation shall hereafter charge to any account representing cost of property any discount or commission on securities issued by the said corporation, but shall charge all such discounts, commissions, and other expense connected with the issue of securities subsequent hereto, in accordance with the directions contained in the definitions of the account named Organization, and the account named Unamortized Debt Discount and Expense, in the said "Schedule A."

3. During the year beginning January 1, 1909, any said corporation may for purposes of comparison with prior years keep on its books any account pertaining to revenues, revenue deductions, income deductions, and appropriations (as defined in the said "Schedule B") which it had on its books during the year begun January 1, 1908; provided, that on or before January 1, 1909, there be filed with the Public Service Commission a statement containing a list [fol. 2689] of the said accounts pertaining to the year begun January 1, 1908, and definitions of such accounts.

4. For purposes of improving the efficiency of administration and operation, any corporation may, unless or until otherwise ordered, keep upon its books any temporary or experimental accounts and any accounts covering particular divisions of its operations, provided that in respect of each such temporary, experimental, or divisional account, the said corporation shall file with the Public Service Commission, at least ten days in advance of the time when the said account is to be instituted, a statement showing the name of the said account, the date when it is to be instituted, the purpose for which it is to be kept, the period of time during which it is to be kept, and a clear and accurate definition of the classes of items and facts to be contained in the said account; and in case of a divisional account, the definition of the division covered. Upon compliance with the provisions of this paragraph, any account prescribed or defined in either said "Shedule A" or said "Schedule B" may be subdivided.

[fol. 2690] Schedule A

Balance Sheet or Indicant Accounts

1. Gas Corporations and Gas Operations Defined.—Section 2 of the Public Service Commissions Law defines gas corporation as follows:

Sec. 2. * * * The term "gas corporation" * * * includes every corporation, company, association, joint stock association, partnership and person, their lessees, trustees or receivers appointed by any court whatsoever, owning, operating, managing or controlling any plant or

property for manufacturing and distributing and selling for distribution or distributing illuminating gas (natural or manufactured) for light, heat or power.

Gas operations, as the term is hereinafter used, include all acts and transactions directly connected with the operation of a plant for the production of gas (whether natural or manufactured), the transmission thereof and the supply thereof to consumers for light, heat, or power, and all operations incident thereto, including the collection of revenues therefor and the disposition of byproducts produced in connection therewith.

2. Accounts to be Kept by Double-entry Method.—All accounts kept by any corporation or person within the scope of the present order shall on and after January 1, 1909, be kept by the double-entry method.

Note.—This requirement is not intended to apply to purely statistical accounts.

Capital Accounts. [Paragraphs 3-26.]

3. Capital Defined.—As the term is used herein, by capital of a corporation is meant all property devoted to the rendering of the services or the production of the commodities which are within the purposes of the corporation.

4. Fixed Capital Defined.—Capital which has an expectation of life in service of more than one year (exception being made of hand and other small portable tools liable to be lost or stolen[1]) is called fixed capital.

5. Floating Capital Defined.—Capital other than fixed capital is called floating capital.

6. General Capital and Departmental Capital Defined—Fixed capital is divisible into general capital and department capital, general capital being that which is indiscriminately available for the uses of two or more classes of opera-

[1]Hand and other small portable tools liable to be lost or stolen shall, when first acquired and before issued for use, be carried in a suitable Materials and Supplies account; when issued they shall be charged to the appropriate expense account. Portable tools and apparatus of special value may, however, be charged to the appropriate tangible capital account, and remain therein so long as record is kept of the persons to whom such tools and apparatus are issued and such persons are made responsible therefor.

tions, while departmental capital is that assigned solely or principally to a single class of operations.

[fol. 2691] 7. Landed Capital and Non-landed Capital Defined.—Fixed Capital is also divisible into landed capital and non-landed capital. Landed capital includes all interests in land (exclusive of improvements thereon) the term of which is more than one year. All other fixed capital is herein called non-landed capital.

8. Intangible and Tangible Capital Distinguished.—Non-landed capital is divisible into intangible and tangible. Intangible capital comprises organization, franchises, patent-rights, and all other intangible property within the definition of fixed non-landed capital as above stated. Tangible capital comprises structures and equipment having an expection of life in service of more than one year. Because of their liability to loss or theft, hand and other small portable tools are excepted from tangible capital and the cost of such tools when issued is required to be treated as a part of the operating expenses[1].

9. Further Classification of Capital.—Capital is also divisible into original capital, additions, betterments, and renewals and replacements, as defined below. Charges to capital accounts shall show these divisions as set forth in paragraph 21, infra.

10. Orginal Capital Defined.—Original capital is that put into service at the outset of an enterprise.

11. Additions Defined—Additions Include additional structures, facilities, or equipment not taking the place of anything previously existing.

12. Betterments Defined.—Betterments include the enlargement or improvement of existing structures, facilities, and equipment.

13. Renewals Defined.—Renewals include all extensions of terms of years in land and tangible fixed capital and all

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extensions of the life period of franchises and other intangible fixed capital.

14. Replacements Defined.—Replacements include all substitutions for capital exhausted or become inadequate in service, the substitutes having substantially no greater capacity than the things for which they were substituted. When a substitute has a substantially greater capacity than that for which it was substituted, the cost of substitution of one of the same capacity as the thing replaced should be charged as a replacement, and the remaining portion of the cost of the actual substitute should be charged as a betterment.

15. Repairs Defined.—When through wear and tear or through casualty it becomes necessary to replace some part of any structure, facility, or unit of equipment, and the extent of such replacement does not amount to a substantial change of identity in such structure, facility, or unit of equipment, the replacement of such part is to be considered a repair, and the cost of such repair is to be treated as an [fol. 2692] operating expense and must not be charged as a replacement in any capital account.

16. First Entries Must Enable Identification.—Throughout all capital accounts, the first entry in respect of any particular thing shall describe it with such particularity as to enable its identification, and shall give it a distinguishing name, number, or other designation by which it shall thereafter be designated in every entry in any capital account which in any way concerns it. In the case of continuous structures like railroad track, or electric line, or pipe line, such structures shall be itemized to the extent that no item shall contain more than one operating division or more than one type of construction, and the first entry in relation to any item shall describe the size, weight, type, and other principal physical characteristics of the chief constitutent parts, together with their spacing if discontinuous.

17. Costs of New Capital to be Actual Money Costs.— All charges made to capital or other accounts on or after January 1, 1909, shall be the actual money cost of the things in respect of which they are made. When the considera-

tion actually given for the thing in respect of which a charge to a capital account is made is anything other than money, the actual consideration shall be described in the entry with sufficient fullness and particularity to identify it, and the amount charged shall be the actual money value of such consideration at the time of the transaction.

18. Discounts upon Securities not to be Charged to Capital Accounts.—Discounts upon securities and other commerical paper issued in payment for capital are to be provided for in other accounts and must in no case be charged to the capital accounts.

19. Costs of Labor, Materials, and Supplies.—Cost of labor (employed in construction) includes not only wages, salaries, and fees paid employees, but also such personal expenses of employees as are borne by the corporation. Cost of materials and supplies consumed in construction is the cost at the places where they enter into construction, including cost of transportation and inspection when specifically assignable. If such materials and supplies are passed through storehouses, their cost entered in the account may include a suitable proportion of store expense.

20. Withdrawals or Retirements.—When anything is withdrawn or retired from service, the amount at which such thing stood charged in the capital account shall be credited to the capital account in which it stood charged at the time of withdrawal, and the entry of such credit shall cite by name and page of book or other record the original entry of cost of the thing withdrawn. If there is no such original entry, that fact shall be stated in connection with the credit entry, and the actual amount originally charged shall be credited. If such amount is not known, it shall be estimated, the facts upon which the estimate is based shall be shown, and the amount thus estimated to be the original charge in respect of such thing withdrawn shall be credited.

21. Particulars Required to be Shown in Entries.—Every charge made to a capital account on or after January 1, 1909, shall show whether the thing in respect of [fol. 2693] which the charge is made is original capital, or an addition, a betterment, a renewal, or a replacement. If the thing is a betterment, the entry shall designate the

thing enlarged or improved and shall cite by name and page of book or other record the original entry of cost of such thing enlarged or improved. If the thing to which any charge hereafter made relates is a renewal or a replacement, the entry made in respect thereof shall designate the thing renewed or replaced and shall cite by name and page of book or other record the original entry or entries of cost of such thing renewed or replaced. If there is no entry in the accounts of the corporation showing the cost (to the corporation) of the thing bettered, renewed, or replaced, that fact shall be stated in the entry describing the betterment, renewal, or replacement, and the original cost of such thing to the corporation shall be stated. Such cost shall be estimated if not known, and when estimated the basis of such estimation shall be shown.

22. Betterments Involving Partial Destruction of Thing Bettered.—If any betterment involves the partial destruction or partial reconstruction of the thing bettered, only such portion of the cost of the change shall be charged as a betterment as will when added to the original cost (estimated if not known) of the thing bettered give the cost of reconstruction or replacement of the thing as bettered, and the remainder of the cost of the change (account being taken of any salvage) shall be charged to the appropriate repair account.

E. g., a building, original cost unknown but estimated to be $15,000, is bettered by the construction of an elevator shaft, and its stairways are modified so as to be fire proof; the actual expenditure for these changes is $3,000; the estimated cost of replacement of the building (as modified) with one equally serviceable and with an equal expectation of life is $16,000; the charge to capital account as a betterment should be $1,000, and the remainder ($2,000) of the expenditure should be charged to the appropriate repairs account.

23. Plant and Equipment and Other Capital Purchased.—When any fixed capital in the form of a going or completed plant is purchased, an appraisal of such capital so acquired shall be made, and the different constituent elements of the plant (and equipment, if any) or other capital acquired shall be appraised at their structural value; that is

to say, at the estimated cost of replacement or reproduction less deterioration to the then existing condition through wear and tear, obsolescence, and inadequacy. If the actual money value of the consideration given for the plant or other capital was at the time of the acquisition in excess of such appraised value, the excess shall be charged to the account "Other Intangible Gas Capital," and the appraised values of the consituent elements shall be charged to the appropriate accounts as designated in the following definitions of accounts for fixed capital. If the actual money value of the consideration given was not in excess of such appraised value, such actual money value shall be distributed through the said accounts in proportion to the said appraised value of the constituent elements appropriate to the respective accounts. Full report of the contract of acquisition, the consideration given therefor, the determination of the actual money value of such consideration, the appraisal, and the amounts charged to the respective accounts for each plant or other such fixed capital purchased, will be [fol. 2694] required to be made to the Public Service Commission, and the purchaser will be required to procure in connection with the acquisition of any such plant or other fixed capital all existing records, memoranda, and accounts in the possession or control of the grantor relating to the construction and improvement of such plant and to preserve such records memoranda, and accounts until authorized by law to destroy or otherwise dispose of them.

24. Definitions of Fixed Capital Accounts.—In the following definitions of accounts the letters and numbers prefixed to the titles are inserted solely for convenience of reference and are no part of the titles or of the definitions:

(G-100). Fixed Capital, December 31, 1908

Charge to this account all the Fixed Capital of the accounting person or corporation devoted to gas operations as such capital stood at the close of December 31, 1908. Such charges shall be made at the figures at which such capital was carried on the books of the said person or corporation on that date. When any capital included in such account is retired from service, the amount at which it is charged therein shall be credited to this account; the amount of depreciation or other amortization thereon ap-

plicable to the period subsequent to December 31, 1908, shall be charged to the account (No. 374), "Accrued Amortization of Capital," proper account shall be taken of any salvage, and the remainder of the amount originally charged to capital shall be concurrently charged to the Corporate Surplus or Deficit account (or equivalent account carried on the books on December 31, 1908), unless there was carried on the books at that date a reserve to cover retirement of capital from service, in which case the said concurrent charge shall be made to such retirement reserve account. If the amount at which the said capital in service on December 31, 1908, and subsequently retired from service, was included in the said account is not disclosed on the books and records of the accounting person or corporation and is not within the knowledge of such person or corporation or officers or other employees thereof, it shall be estimated, and such estimated amount shall be treated as is above directed for the actual amount, the fact of estimation being stated in the entry.

NOTE.—Corporations will be required to carry as subaccounts of the account "Fixed Capital, December 31, 1908," the several accounts on their books on that date which are combined to make up the said account, and to furnish information concerning such sub-accounts in their annual reports.

The following capital accounts are prescribed for transactions subsequent to December 31, 1908:

(G-110.) Land Devoted to Gas Operations

Charge to this account the cost of the accounting corporation's landed capital which is devoted to gas operations as hereinbefore defined. This includes land occupied by gas works and their appurtenances and rights of way for transmission and distribution lines and other pipe lines, where such rights have lives in excess of one year from the [fol. 2695] date when such land is placed in service. Such cost includes, when assumed or paid by the purchaser in its own behalf, cost of registration of title, cost of examination of title, conveyancer's and notary fees, purchasing agent's commissions or fees, or proportion of purchasing

agent's salary, taxes accrued to date of transfer of title, and all liens upon the title acquired; also costs of obtaining consents and payments for abutting damages.

NOTE A.—Cost of buildings and other improvements must not be included in this account.

NOTE B.—If at the time of acquisition of an interest in lands it extends to buildings or other improvements thereon, which improvements are devoted by the corporation to its gas operations, and the contract of acquisition does not determine the price of such improvements, they shall be appraised at their fair cash value for use in such operations, and such appraised value shall be charged to the appropriate structures account, and excluded from the account "Land Devoted to Gas Operations." If such improvements are not devoted to gas operations but are devoted to other operations or held as investments, the cost (or appraised value if the cost is not determined in the contract of acquisition) shall be charged to the appropriate investment account or capital account for other operations. If the improvements are removed or wrecked, the salvage (less the cost of removal or wreckage) shall be excluded from the account "Land Devoted to Gas Operations." The entries in this account must be made in such wise as to enable the corporation to show in its annual report to the Public Service Commission the subdivision of the cost of its land devoted to gas operations into the following:

Land Occupied by Gas Works,
Land Occupied by Outside Holder Stations,
Water Rights,
Other Land Devoted to Gas Operations.

(101.) Organization

Charge to this account all fees paid to governments for the privilege of incorporation, and all office and other expenditure incident to organizing the corporation or other enterprise and putting it in readiness to do business. This includes cost of preparing and distributing prospectuses, cost of soliciting subscriptions for stock (but not for loans nor for the purchase of bonds or other evidences of indebtedness), cash fees paid to promoters, and the actual

cash value at the time of organization of securities paid to promoters for their services in organizing the enterprise, counsel fees, cost of preparing and issuing certificates of Stock, and cost of procuring certificates of necessity from state authorities, and other like costs. Like costs incident to preparing and filing certificates of authorization of increase of capital stock, and to the negotiation and issue of stock thereunder, shall be classed as additions. Cost of preparing and filing certificates of amendment of articles of incorporation shall be classed as a betterment. Cost of preparing and filing papers in connection with the extension of the term of incorporation or with reincorporation consequent upon reorganization shall be classed as a renewal. This account shall not include any discounts upon stocks or other securities issued, nor shall it include any costs incident to negotiating loans or selling bonds or other evidence of indebtedness.

[fol. 2696] (6102.) Franchises (Gas)

To this account shall be charged "the amount (exclusive of any tax or annual charge) actually paid to the State or to a political subdivision thereof as the consideration for the grant of such franchise or right" (section 69 of the Public Service Commissions Law) as is necessary to the conduct of the corporation's gas operations. If any such franchise is acquired by mesne assignment, the charge to this account in respect thereof must not exceed the amount actually paid therefor by the corporation to its assignor, nor shall it exceed the amount specified in the statute above quoted. Any excess of the amount actually paid by the corporation over the amount specified in the statute shall be charged to the account "Other Intangible Gas Capital." If any such franchise has a life of not more than one year after the date when it is placed in service, it shall not be charged to this account but to the appropriate accounts in "Operating Expenses," and in "Prepayments" if extending beyond the fiscal year.

Payments made to the State or to some subdivision thereof as a consideration for granting an extension for more than one year of the life period of a franchise shall be classed as renewals. Those made as a consideration for

franchises or extensions thereof covering additional territory to be operated as a part of an existing system shall be classed as betterments. If the franchises cover separate and distinct new enterprises, the payments therefor shall be classesd as original.

NOTE.—Annual or more frequent payments in respect of franchises must not be charged to this account but to the appropriate tax or operating expense account.

(G103.) Patent-rights (Gas)

Charge to this account the cost of all rights (having a life of more than one year from the date when placed in service) acquired by the corporation in or under valid patents granted by the United States to inventors for inventions and discoveries which are necessary to the economical conduct of the corporation's gas operations. If any such right is extended to cover a further period of time than that covered by the original grant, the cost of such extension shall be classed as a renewal. A patent-right acquired for use in an existing system and necessary to the economical operation thereof shall be classed as an addition.

(G104.) Other Intangible Gas Capital

Charge to this account the cost of all other property coming within the definition of intangible capital and devoted to gas operations. All entries of charges to this account shall describe the acquired property with sufficient particularity clearly to identify it, and shall also show specifically the principal from whom acquired and all agents representing such principal in the transaction; also the term of life of such property, estimated if not known, and if estimated, the facts upon which the estimate is based.

[fol. 2697] (G121.) General Structures

Charge to this account the cost of all buildings and other structures of a permanent character devoted to general corporate purposes, not restricted to gas operations and not includable in any of the departmental accounts; also of all fixtures permanently attached thereto and made a part thereof, such as water pipes and fixtures, steam pipes

and fixtures for warming and ventilating, gas pipes and fixtures for lighting, etc., electric wiring and fixtures for lighting, signaling, etc.; elevators, etc., and the engines and motors specially provided for operating them; furnaces, boilers, etc., specially provided for producing steam for such engines and for heating, electric generators specially provided for producing current for lighting such buildings, etc. This account includes such piers and other foundations for machinery and apparatus as are designed to be as permanent as the buildings in (or in connection with) which they are constructed, and to outlast the first machinery or apparatus mounted thereon.

NOTE A.—Among such buildings may be mentioned general office buildings, general shop buildings, general storehouses, general stable buildings, etc. Where general offices, shops, storehouses, stables, etc., are in buildings includible in a departmental account, as e. g., in a retort house no part of the cost of such building shall be charged to this account. This account is provided for structures of a general or miscellaneous character not assignable to any particular department.

NOTE B.—When furnaces and boilers are used primarily for furnishing steam for some particular department and only incidentally for furnishing steam for heating a general building and operating the equipment therein, the entire cost of such furnaces and boilers shall be charged to the appropriate departmental capital account, and no part to the account "General Structures."

NOTE C.—The cost of specially provided foundations, not expected to outlast the machinery or apparatus mounted thereon, should be charged to the same account as the cost of the machinery or apparatus for which they are provided.

(G122.) General Equipment

Charge to this account the cost of all equipment of general structures, as provided under the following heads:

a. General Office Equipment: This includes the cost of all equipment of general offices, such as desks, chairs, tables, movable safes, filing cases, drafting-room equipment, and

other like office appliances and equipment; also engineering instruments.

b. General Shop Equipment: This includes the cost of all equipment specially provided for general shops, such as furnaces, boilers, gas producers, engines, electric generators, and other power apparatus used in operating machinery in such shops; machine tools, cranes, hoists, shafting, belts and the like shop equipment; also such smithing equipment in general shops as is used principally for other general purposes than shoeing horses and repairing vehicles.

NOTE.—Hand and other small portable tools liable to be lost or stolen shall not be included herein, but portable tools and apparatus of special value may be charged to this account and remain herein so long as record is kept of the persons to whom such tools and apparatus are issued and such persons are made responsible therefor.

[fol. 2698] c. General Store Equipment: This includes the cost of all equipment of general store structures, such as movable counters, movable shelving, and other movable equipment of like nature, carts, barrows, trucks, etc., and other apparatus and appliances used in handling materials and supplies.

NOTE.—Counters, shelving and the like which are permanently attached to the structure shall be charged to the account (No. 6121), "General Structures," and not to this account.

d. General Stable Equipment: This includes the cost of all equipment of general stables, including horses, harness, drays, wagons, automobiles and other vehicles, equipment of shoeing shops, harness repair shops, vehicle repair shops, etc.

(221.) Works and Station Structures

Charge to this account the cost of all structures at works devoted to the production of gas, including purification and all other processes performed upon such gas antecedent to its entrance into the station holder; also of all buildings and other structures at outlying holder stations, except the holders and their appurtenances as provided in the follow-

ing account, "Holders." Such structures include retort houses, generator houses, purifier houses, engine houses, boiler houses, meter houses, coal sheds, coke sheds, tar houses, oil tanks, tar wells, and other structures for storage of fuel to be consumed or carbonized in the production of gas and the operations auxiliary thereto; structures for residuals and byproducts; appurtenant walks, fences, drives, tramways, trestle, etc., and all fixtures permanently attached to such structures and made a part thereof.

NOTE.—Such piers and other foundations for machinery and apparatus as are designed to be permanent and to outlast the first machinery or apparatus mounted thereon shall also be charged to this account; but short lived, temporary, or specially provided foundations and settings for furnaces and boilers, steam engines, gas engines, pumps, generators, benches, condensers, washers, scrubbers, purifiers, etc., shall go with the machinery and apparatus to which they are related. Gas holders are not included in this account.

(222.) Holders

Charge to this account the cost of all holders at works and outlying stations, including tanks, foundations, holders, frame work, guides, pulleys, etc., and inlet and outlet of such holders.

NOTE.—Holder housings shall be charged to the account (No. 221), "Works and Station Structures."

(G141a.) Furnaces, Boilers, and Accessories

Charge to this account the cost of all furnaces, boilers, and boiler apparatus and accessories devoted to the production of steam for use in producing gas and in furnishing motive power in gas works and stations. This includes boilers and valves thereto attached, appurtenant furnaces and grates, and flues leading to smokestacks and chimneys, and the specially provided foundations and settings of such boilers and appurtenances. It also includes mechanical stokers and other like apparatus for regulating the supply [fol. 2699] of fuel, etc., feed and hot water heaters and economizers, injectors, filters, feed pumps, blower engines,

coal conveyors, ash conveyors, water pipes, steam traps, drains, and separators, and pipes for conducting steam from the boiler to the engine, to condensers, or to the gas producers, exhaust pipes, etc. It does not include steam pipes whose primary purpose is the heating of buildings.

(G141b.) Steam Engines

Charge to this account the cost of all steam engines devoted to use as prime movers in gas works. This includes the settings and specially provided foundations of such engines. The engine, whether reciprocating or rotary (such as steam turbines), shall be considered to include the throttle or inlet valve and the governor; also condensers and air pumps, but not the steam pipe leading from the boiler, nor the exhaust pipe.

(G143b.) Gas Engines

Charge to this account the cost of all gas engines devoted to use as prime movers in gas works and stations. This includes the specially provided foundations and settings of such engines. The engine includes the inlet valve and governor and ignition and starting apparatus, but not the pipe leading from the gas holder, nor the exhaust pipe.

(G145.) Miscellaneous Power Plant Equipment

Charge to this account the cost of all miscellaneous power plant equipment at gas works which is not includible in any of the foregoing accounts. This includes such mechanical apparatus as belts, pulleys, hangers, countershafts, and other apparatus intermediary between the prime mover and the apparatus operated, cranes, hoists, etc., and machine tools and such other tools at power plants as are proper to be capitalized, etc.

(223.) Benches and Retorts

Charge of this account the cost of all benches and retorts devoted to the production of coal gas. This includes the cost of specially provided foundations and settings and auxiliary piping.

(G143a.) Water Gas Sets and Assessories

Charge to this account the cost of sets and accessories devoted to the production of water gas, including the cost of specially provided foundations and settings for such sets. This account includes not only generators, carbureters, superheaters, seals and piping connected therewith, etc., but also blast apparatus, oil and steam supplying apparatus, oil heaters, etc. It does not include pipes whose primary purpose is the warming of buildings.

(224.) Purification Apparatus

Charge to this account the cost of all purification apparatus, such as condensers, washers, scrubbers, purifiers, tar extractors, etc., and their ancillary apparatus and piping, including the cost of specially provided foundations and settings.

[fol. 2700] (225.) Accessory Equipment at Works

Charge to this account the cost of all equipment at works and holder stations which is not includible under any of the foregoing accounts. This includes exhausters, station meters, governors, etc.; apparatus for charging retorts; conveyors for disposing of coke and other products and residuals; tar and ammonia apparatus, pumps, pipes, tanks, etc.

(231.) Trunk Lines and Mains

Charge to this account the cost of all trunk lines and mains in place. This includes all pipe lines from the yard connections to district holders, and from the works governor to the beginnings of services, including the cost of all trenching, etc., necessary to the placing of the pipe, and the cost of filling trenches and restoring the surface to its former condition or to that required by the municipal authorities at the time the line is installed.

(232.) Gas Services

Charge to this account the cost of the corporation's property in service pipes and appurtenances in or leading to consumers' premises. This includes the cost of material

in place, cost of trenching for placing services, and of filling trenches and restoring surface to proper condition.

Note A.—When consumers are required to pay some or all of the cost of services, only that portion of the cost not chargeable to the consumer is chargeable to this account, and in all cases where only a portion of the cost of the service is chargeable to this account, the entry in this account shall show the entire cost of the service as well as the amount charged to this account.

Note B.—Where services extending only from main to curb or to lot line) are placed before actually required for the purpose of supplying consumers, the entry of cost must show that fact. Such services will be required to be separately reported in the annual reports of corporations to the Public Service Commission.

Note C.—Cost of renewing or modifying services shall not be charged to this account.

(233.) Gas Meters

Charge to this account the cost of the corporation's property in all meters and appurtenances used in measuring the gas delivered to consumers.

Note A.—This account does not include the cost of the corporation's meters at the works, which shall be charged to the account (No. 225), "Accessory Equipment at Works;" or to a sub-account thereunder.

Note B.—Cost of setting, removing, or re-setting such meters shall not be charged to this account.

Note C.—Upon filing with the Public Service Commission a notice thereof, the accounting corporation may also include in this account the cost of consumers' meters temporarily withdrawn from service.

(234.) Gas Meter Installation

Charge to this account the cost of the corporation's clusive of cock and connections) of the first setting of meters for determining the amount of gas delivered to con-

sumers, in case it is the policy of the corporation to capitalize the cost of such setting.

[fol. 2701] Note A.—Cost of removing such meters and of setting other meters substituted for them shall not be charged to this account but to the account (No. 634a), "Gas Meter and Installation Work." (See page 44.)

Note B.—This account must not include at any time the cost of installation of a greater number of consumers' meters than are actually in service.

(235.) Municipal Street Lighting Fixtures (Gas)

Charge to this account the cost of the corporation's property in the lamps, posts, and ancillary apparatus and appliances used in lighting streets for a municipal corporation. Such cost includes not only cost of material but also cost of first setting and coupling up. It does not include cost of removal or change of position.

Note.—Where the municipality requires for its special benefit the extension of mains and services for street lighting, such extensions may, so long as used solely for street lighting, be charged to this account, provided a full description of the extensions so charged and the amounts charged in respect thereof be filed with the Public Service Commission on or before the date when the entry thereof is made upon the books of the corporation.

(236.) Gas Engines and Appliances

Charge to this account the cost of the corporation's property in gas engines leased to consumers (including municipal corporations), but not of those held for purposes of sale. Such engines include all appliances for the production of mechanical motion through the consumption of gas. Also charge to this account the cost of the corporation's property in all gas stoves and other heating appliances leased to consumers, but not of those held for purposes of sale. This includes stoves, ranges, heaters, hot plates, sadirons, tailor's irons and gooses, and other like devices and appliances consuming gas for the direct production of heat.

NOTE A.—The cost of setting and connecting such engines and heating appliances on the premises of consumers and the cost of re-setting or of removal shall not be charged to this account.

NOTE B.—Upon filing with the Public Service Commission a notice thereof, the accounting corporation may also include in this account the cost of such gas engines and appliances temporarily withdrawn from service.

(237.) Gas Tools and Implements

Charge to this account the cost of all tools and implements coming within the scope of the definition of fixed capital (see paragraph 4, page 5, ante) and not covered by any of the foregoing equipment accounts.

(238.) Gas Laboratory Equipment

Charge to this account the cost of all physical and chemical apparatus used in testing and other technological work, and of all equipment in laboratories used for technological work, such as calorimetry, photometry, chemical analysis, and the like; also all equipment for testing building and other materials used in the engineering operations of the company.

NOTE.—This account does not include the cost of any chemicals or other supplies, such being chargeable to the appropriate sub-account in the account "Materials and Supplies"; as consumed they shall be charged thence to the appropriate expense accounts.

[fol. 2702] (239.) Other Tangible Gas Capital

Charge to this account the cost of all miscellaneous tangible gas capital not elsewhere provided for.

(6281) Engineering and Superintendence

Charge to this account all expenditures for services of engineers, draftsmen, and superintendents employed on preliminary and construction work, and all expenses incident to the work, when such disbursements cannot be assigned to specific construction.

NOTE.—When employees enumerated above are engaged in work not chargeable to construction, their pay and expenses shall be charged to the specific work on which engaged.

(G282.) Law Expenditures During Construction

Charge to this account general expenditures of the following nature, incurred in connection with the construction of a gas plant, namely: the pay and expenses of all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; printing briefs, legal forms, testimony, reports, etc.; payments to arbitrators for the settlement of disputed questions; costs of suit and payments of special fees, notarial fees, and witness fees; and expenses connected with taking depositions; also all legal and court expenses.

When any of the expenditures above enumerated can be charged directly to the account for which incurred, they shall be so charged and not to this account. Expenditures in connection with the acquisition of the right of way or other land shall be charged to the account (No. G110), "Land Devoted to Gas Operations." Law expenditures in connection with the organization of the corporations shall be charged to the account (No. 101), "Organization."

(G283.) Injuries During Construction

Charge to this account all expenditures incident to injuries to persons when caused directly in connection with construction of gas plant and equipment; proportion of salaries and expenses of physicians and surgeons; nursing and hospital attendance, medical and surgical supplies, artificial limbs, railroad and carriage fares for conveying injured persons and attendants; funeral expenses (including payments to undertakers); proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head; also witness fees and amount of final judgments.

(G284.) Taxes During Construction

Charge to this account all taxes and assessments levied and paid on property belonging to the corporation while under construction and before the plant is opened for commercial operation, except special taxes assessed for street and other improvements, such as grading, sewering, curbing, guttering, paving, sidewalks, etc., which shall be charged to the account to which the property benefited is charged.

[fol. 2703] (G285.) Interest During Construction

Charge to this account the interest accrued upon all moneys (and credits available upon demand) acquired for use in connection with the construction and equipment of the property from the time of such acquisition until the construction is ready for use. Interest receivable accrued upon such moneys and credits shall be credited to this account. To this account shall also be credited discounts realized through prompt payment of bills for materials and supplies used in construction unless such discounts are credited to the particular bills.

(G286.) Miscellaneous Construction Expenditures

Charge to this account the salaries and expenses of executive and general officers of a gas plant under construction; clerks in general offices engaged on construction accounts or work; rent and repair of general offices when rented, with the office expenses; insurance during construction; also all construction and equipment items of a special and incidental nature which cannot properly be charged to any other account in this classification.

Note A.—This account may include a suitable proportion of store expenses when such expenses are not assignable to specific materials.

Note B.—This account shall not include any costs of organization, or any costs or discounts connected with the issue and disposal of stocks, funded debt, or other securities, and commercial paper.

(0110.) Land in Other Departments

Charge to this account the cost of the corporation's interests in land (exclusive of improvements thereon) devoted to operations other than electric operations, gas operations, railroad operations, and street railroad operations.[1]

Such cost includes, when assumed or when paid by the purchaser in its own behalf, cost of registration of title, cost of examination of title, conveyancer's and notary's fees, purchasing agent's commissions or fees or proportion of purchasing agent's salary, taxes accrued to date of transfer of title, and all liens upon the title acquired. If at the time of acquisition of such interest in lands, it extends to buildings or other improvements thereon, which improvements are devoted by the corporation to operations other than the four classes above mentioned, and the contract of acquisition does not determine the price of such improvements, they shall be appraised at their fair cash value, and such appraised value shall be charged to the appropriate accounts and excluded from the account "Land in Other Departments." If such improvements are held as investments, the cost (or appraised value at time of acquisition of title if the cost to the corporation is not determined in [fol. 2704] the contract of acquisition) shall be charged to the appropriate investment account. If the improvements are removed or wrecked, the salvage (less the cost of removal or wreckage) shall be excluded from the account "Land in Other Departments."

(0102.) Franchises in Other Departments

Charge to this account "the amount (exclusive of any tax or annual charge) actually paid to the State or to a political subdivision thereof as the consideration for the grant of such franchise or right" as is necessary to the conduct of the corporation's operations other than electric, gas, railroad, and street railroad.

[1] NOTE.—Electric Capital, Railroad Capital, and Street Railroad Capital.—For the accounts to which shall be charged the cost of capital devoted to electric operations, see the Uniform System of Accounts for Electrical Corporations; for steam railroad operations, see the Uniform System of Accounts for Expenditures for Road and Equipment, etc., as established for Steam Railroad Corporations by the Public Service Commission; and for electric railroad and street railroad operations, see the Uniform System of Accounts for Street Railroad Corporations.

(0103.) Patent-rights in Other Departments

Charge to this account the cost of all rights (having a life of more than one year from the date when placed in service) acquired by the corporation in or under valid patents granted by the United States to inventors for inventions and discoveries which are necessary to the economical conduct of the corporation's operations other than electric, gas, railroad, and street railroad.

(0104.) Other Intangible Captial in Other Departments

Charge to this account the cost of all property of the corporation coming within the definition of intangible capital devoted to its operations other than electric, gas, railroad, and street railroad, and not includible under any of the foregoing accounts.

(0120.) Tangible Capital in Other Departments

Charge to this account the cost of all property of the corporation coming within the definition of tangible capital devoted to its operations other than electric, gas, railroad, and street railroad.

25. Floating Capital Divided Into Two Groups.—Floating capital is divided into two great groups, of which the first is herein called Materials and Supplies, and the second Current Assets.

26. Definitions of Floating Capital Accounts.—In the following definitions the letters and figures prefixed to the titles of the accounts are no part of the titles and are inserted merely for convenience of reference:

(G10.) Materials and Supplies

Charge to this account the cost (including transportation) of all materials and supplies acquired by the corporation, regardless of whether the same are intended to be consumed in construction or in operation, or later to be sold. Where discounts recovered through prompt payment are not credited to the particular bills, the cost at which such

materials and supplies shall be charged shall be the invoice cost, and any discounts recovered through prompt payment of bills for such materials and supplies shall be credited to the account (No. G285), "Interest During Construction," or to the account (No. G852), "Undistributed Adjustments—Balance," according as such materials and supplies are intended for construction or for operation.
[fol. 2705] The scrap value of things retired from service shall be charged to an appropriate sub-account in this account, while such things remain the property of the corporation. If such scrap value is not known and cannot readily be determined it shall be estimated, and errors in such estimates when determined shall be adjusted through the accounts involved if during the year in which the estimates were made; if later, then through the "Corporate Surplus or Deficit" account.

Inventories of materials and supplies shall be taken at least annually, and any shortages or overages disclosed by such inventories shall be credited or debited to this account and debited or credited to the operating expense account (No. G852), "Undistributed Adjustments—Balance," in case they cannot be assigned to specific accounts. Shortages may, however, be charged directly to "Corporate Surplus or Deficit." Where such materials and supplies have been used in construction, a suitable proportion of such shortages or overages may be debited or credited to the account (No. G286), "Miscellaneous Construction Expenditures."

NOTE.—It is not required that the transportation element of cost shall be assigned with a greater degree of accuracy than to the nearest cent per unit of material or supply. Where a single transportation item covers a multitude of things the portion of the expense not assigned to specific things should be charged to the same account that store expenses are charged to.

(1.) Cash

Charge to this account all money coming into the possession of the corporation and in which the corporation has the benefical interest. This includes coin of the United States,

United States treasury notes, gold and silver certificates and greenbacks, and bank bills payable to bearer. Also charge to it all bank credits, checks and drafts receivable subject to satisfaction or transfer upon demand (whether payable to bearer or to order). Credit this account with all cash disbursements of the corporation.

(2.) Bills Receivable

Charge to this account the cost of all bills receivable (except as below provided) which are the property of the corporation and upon which solvent concerns are liable or which are sufficiently secured to be considered good. This account includes demand notes, drafts, etc., issued by others than banks, and time notes, drafts, etc., by whomever issued. This account does not include investments (for which see page 21); nor does it include interest coupons.

(3.) Accounts Receivable

Charge to this account all amounts owing to the corporation upon accounts with solvent concerns (other than banks); also the cost of all accounts and claims upon which responsibility is acknowledged by solvent concerns or which are sufficiently secured to be considered good, and of all judgments against solvent concerns where the judgment is not appealable or suspended through appeal. This account does not include negotiables.

[fol. 2706] (4.) Interest and Dividends Receivable

Whenever the income account is stated the appropriate sub-account therein shall be credited and this account shall be charged with all accrued but not yet collected interest upon all commercial paper and accounts considered collectible held by or for the benefit of the corporation; also all dividends declared or guaranteed by solvent concerns but not yet collected, the right to which is in the corporation.

(5.) Other Current Assets

Charge to this account the cost of all current assets of the corporation which are not includible under any of the last

four foregoing accounts. By current assets are meant only those things which are readily convertible into money and which are held with the intent of being presently converted into money and not as investments.

27. Investments Defined.—By investments, as here used, are meant all properties acquired not for use in present operations, but as a means of obtaining or exercising control over other corporations, or for income to be derived from them, or for a rise in value, or for devotion to future operations at a time when it seems probable that they can not be so advantageously acquired as at the time of actual acquisition. By bound investments are meant those held subject to a lien of some character; by free investments are meant those held free of all liens.

(300.) Investments

The cost of the corporation's title to any property held as an investment shall be charged to an account entitled "Investments."

NOTE.—In the annual reports to be made to the Public Service Commission by the corporations and other persons engaged in gas operations, investments, whether bound or free, will be required to be classified with at least the following detail:

Bound investments will be required to be divided into the three classes: "Mortgaged or Pledged Investments," "Contractual Fund Investments," and "Other Bound Investments." Each of these three classes, and the class "Free Investments," will be required to be subdivided into the following: Funded Debt of Controlling Corporations, Funded Debt of Affiliated Corporations, Funded Debt of Controlled Corporations, Stocks of Controlling Corporations, Stocks of Affiliated Corporations, Stocks of Controlled Corporations, Advances to Controlled Corporations, Funded Debt of Other Corporations, Stocks of Other Corporations, Land Improvements on Land, and Other Investments.

28. Special Deposits Defined.—By Special Deposits, as here used, are meant amounts of money and bank credits in the hands of fiscal or other agents of the corporation for the

payment of coupons, dividends, or other special purposes. Credits at banks subject to check of the corporation or its agents for general purposes, deposits at banks whether withdrawable at pleasure or after a specified time, amounts of money in safety deposit valuts, etc., so long as they are available for general purposes of the corporation, shall be excluded herefrom.

(311.) Coupon Special Deposits

Charge to this account all moneys and bank credits specially deposited in the hands of fiscal agents or other agents [fol. 2707] of the corporation for the payment of interest coupons when presented. Such coupons when paid from such deposits shall be credited to this account and charged to the appropriate matured interest account. Payments to trustees (or other agents) of the holders of bonds or other securities of the interest accrued thereon which operate under the terms of the securities (or of mortgages supporting such securities) as a release of the paying corporation from further liability for such interest shall not be charged to this account, but to the appropriate "Interest Accrued" account.

(312.) Dividend Special Deposits

Charge to this account all moneys and bank credits specially deposited in the hands of fiscal agents or other agents of the corporation for the payment of dividends upon the corporation's stocks. Such dividends when paid from such deposits shall be credited to this account and charged to the appropriate dividend account.

(313.) Other Special Deposits

Charge to this account all moneys and bank credits deposited in the hands of fiscal agents or other agents of the corporation for other special purposes than the payment of interest coupons and dividends. Charges to this account shall specify the purpose for which the deposit is made. When such purposes are satisfied this account shall be credited with the amount specially deposited to provide such satisfaction.

29. Prepayments.—When payments for taxes, insurance, rents, and the like are made in advance of the actual accrual thereof, the amount of the advance payment shall be charged to the appropriate account in this group. As such taxes, etc., accrue, the appropriate prepayment account shall be credited and the appropriate expense or other income account shall be charged.

NOTE.—By the accrual of taxes, insurance, rents, etc., is meant their accumulation when considered as spread uniformly over the period to which they apply. Thus, if the rent fixed by contract of lease for a certain property is $600 for a calendar year, this accrues at the rate of $50 each month (unless it is desired to base the accrual on days, when of course the varying lengths of the months would require to be considered), regardless of the actual times when the rent matures; $50 should thus (if the rent has been prepaid) be credited each month to the account "Prepaid Rents," and concurrently charged to the appropriate account in the "Income" account. Similarly in the case of other prepayments.

(321.) Prepaid Taxes

When taxes are paid in advance of their accrual, the amount prepaid shall be charged to this account. As the taxes thus prepaid accrue, they shall be credited at monthly intervals to this account and charged to the appropriate taxes account. This account must not include any so-called taxes, like water taxes, drainage taxes, fire taxes, etc., which are payments for special benefits received. Such payments for special benefits, where finally chargeable to operating expenses, must, when prepaid, be charged to the account "Other Prepayments."

[fol. 2708] (322.) Prepaid Insurance

When premiums on insurance policies are paid in advance of their accrual, the amount prepaid (whether paid in cash or by the issue of notes or other negotiable paper) shall be charged to this account. As such premiums accrue, they shall be credited at monthly intervals to this account and charged to the appropriate expense account.

(323.) Prepaid Rents

When rents are paid in advance of the enjoyment of the term, the amount prepaid (whether paid in cash or by the issue of notes or other negotiable paper) shall be charged to this account. As the term is consumed, this account shall be credited at monthly intervals and the appropriate rent account in the income account shall be charged.

(324.) Other Prepayments

When prepayments are made for any other thing than taxes, insurance, and rents, above provided for, such prepayments shall be charged to this account; and as the purpose of the prepayment is satisfied, proportionate amounts shall be credited monthly to this account and charged to the appropriate expense or income account.

30. Suspense.—When any expenditure is made, the appropriate disposition of which is not yet determinable, or when any loss occurs which under the rules of the Public Service Commission may be spread over a period of time, or when any debit made for any other reason may be amortized through charges made to expense or other income accounts at intervals over a period of time, such expenditure, loss, or other debit shall, except as herein otherwise directed, be charged to an appropriate account in this group of accounts.

Note.—By "amortization" of any charge or credit is meant its gradual extinction. The word is broader than the word "depreciation," since the latter is restricted ordinarily to tangible property. The word "depreciation" also imports more of the idea of fluctuating value and is complicated somewhat with the question of cost of replacement at market prices. Because it is considered unnecessary in connection with the gradual consumption or expiration of life of capital to consider the question of cost of replacement until the replacement is actually made, at which time the cost of replacement is duly charged to the appropriate account, and because provision is necessary for the gradual extinction of certain charges (such as those for some kinds of capital, those for extraordinary casualties, for discount

on debt, etc.), to which the term "depreciation" does not well apply, it is considered advisable to use the term "amortization" in connection with the extinction of such charges, and of certain corresponding credits, such as premiums on debt outstanding.

(331.) Unamortized Debt Discount and Expense

When funded debt securities and other evidences of indebtedness are disposed of for a consideration whose cash value is less than the sum of the par value of the securities or other evidences of indebtedness and the interest thereon accrued at the time the transfer takes place, the excess of such sum of the par value and accrued interest over the cash value of the consideration received shall be charged [fol. 2709] to this account. To this account shall also be charged all expense connected with the issue and sale of evidences of debt, such as fees for drafting mortgages and trust deeds, fees and taxes for recording mortgages and trust deeds, cost of engraving and printing bonds, certificates of indebtedness, and other commercial paper having a life of more than one year, fees paid trustees provided for in mortgages and trust deeds, fees and commissions paid underwriters and brokers for marketing such evidences of debt, and other like expense. At or before the close of each fiscal period thereafter, a proportion of such discount and expense based upon the life of the security to maturity shall be credited to this account and charged to the account (No. 928), "Amortization of Debt Discount and Expense," in "Income" account. Such discount and expense may, if desired, be amortized more rapidly through charges of all or any part of it, either at the time of issue or later, to the account "Other Deductions from Surplus".

(332.) Other Suspense

To this account shall be made all debits not elsewhere provided for and the proper final disposition of which is uncertain. This will include all such matters as expense of preliminary surveys, plans, investigations, etc., made for determining the feasibility of projects under contemplation. Should any such project later be carried to com-

pletion, such amounts shall be credited to this account and charged to the proper capital account; should it be abandoned, such amounts shall be charged to "Corporate Surplus or Deficit".

When the proper disposition of any matter charged to this account is determined, it shall be credited to this account and charged to the appropriate account.

31. Securities Actually Issued and Later Reacquired.—For the case of securities actually issued by the corporation and later re-acquired by it, the following account is provided:

(340.) Reacquired Securities

When securities, whether funded debt or stocks, have been actually issued to bona fide holders for value (or after such issue by another corporation have been assumed by the accounting corporation), and after such issue (or assumption) have been acquired by the corporation under circumstances which require that they shall not be treated as paid or retired, they shall be charged at face value to this account.

32. Debt Defined.—The word debt, as here used, covers all absolute obligations to pay money at a definite time or times, or at a time or times which are capable of being made definite by demand or other act of the creditor. It does not cover contingent obligations, such as obligations to pay rent for future enjoyment of the term, liabilities of indorsers upon paper not yet defaulted, etc.

Debt is divided into Funded Debt and Unfunded Debt.

33. Funded Debt Defined.—Funded Debt comprises all debt which by the terms of its creation does not mature until more than one year after date of creation.

[fol. 2710] 34. Unfunded Debt Defined.—Unfunded Debt comprises all debt which by the terms of its creation matures one year or less after the date of creation or after demand.

35. Funded Debt Accounts.—Funded debt shall be divided in the accounts into classes, such classes being determined by the four characteristics: (1) mortgage or other lien or security therefor, (2) rate of interest, (3) interest

dates, and (4) date of maturity. A separate sub-account shall be raised for each such class of funded debt, and no two amounts of debt not agreeing in respect of all four of the characteristics above named shall be included in the same sub-account. The title of each sub-account of funded debt shall express the four characteristics above stated, that is to say: mortgage or other lien or security, rate of interest, dates of maturity of interest, and date of maturity of principal; as e. g., "First Mortgage 5% QF 10, Aug. 10, 1928," which means funded debt secured by the company's first mortgage, bearing interest at the rate of 5 per cent. per annum, interest maturing quarterly on February 10th, May 10th, August 10th, and November 10th of each year, principal maturing August 10, 1928.

Where any portion of the funded debt rests only on the general credit of the corporation and is not specially secured or supported by lien of any character, it shall for the purposes of these accounts be known as a "debenture." "Debentures" thus include promissory notes unsecured by mortgage or other lien, also those securities commonly known as "plain bonds."

To the appropriate sub-account in "Funded Debt" shall be credited when issued the par value of the amount of evidences of funded indebtedness issued. The entry shall show not only the amount issued but the purpose for which issued, and shall make intelligible reference to the book, page, and account whereon are shown any discounts or premiums realized on the amount issued. If the consideration received for the issue is anything else than money, the entry shall show further the principal to whom issued, and shall describe with sufficient particularity to identify it the actual consideration received for the issue. If the issue in any case is to an agent of an undisclosed principal, the name and business address of such agent and the fact of his agency shall be shown in the entry.

36. Unfunded Debt Accounts.—The accounts for unfunded debt are defined as follows:

(351.) Taxes Accrued

Credit to this account at the close of each month the taxes accrued during the month, and make corresponding charges to the appropriate "Taxes" account. Credits to

the account "Taxes Accrued" will necessarily be based upon estimate until the amount of tax levied for the tax period is known; such estimates shall be based upon the best data available, and as soon as the amount of tax for the period is known the account involved shall be adjusted to conform. When any tax is paid it shall be charged to this account and credited to "Cash" or other suitable account.

[fol. 2711] (352.) Receiver's Certificates

When any receiver acting under the orders of a competent court is in possession of the property of the corporation and under the orders of such court issues certificates of indebtedness chargeable upon such property, the par value of such certificates shall be credited to this account. Interest accruing upon such certificates shall also be credited monthly to this account.

(353.) Judgments Unpaid

When any judgment of indebtedness is rendered by a court of competent jurisdiction against the corporation, or any fine or penalty requiring the payment of money is assessed by such a court against the corporation, and no appeal accompanied by stay of execution has been taken therefrom within the time allowed by law for such appeal, the amount of such judgment shall be credited to this account, and the entry shall designate the action or suit as a consequence of which such judgment is pronounced or such fine or penalty assessed. The designation of the action or suit shall show the court, the term thereof, the parties, and the character of the action or suit. Interest accruing upon any such judgment shall be credited monthly to this account.

Note.—In case of appeal and affirmance in whole or in part from which judgment of affirmance a further appeal lies, the same rule shall apply as upon entry of original judgment.

(354.) Interest Accrued

Credit to this account at the close of each month the interest accrued during the month upon indebtedness of the corporation. When such interest is paid it shall be charged

to this account and credited to "Cash" or other suitable account.

The account "Interest Accrued" does not include interest on judgments, nor that upon receiver's certificates. The interest accruing on any judgment against the corporation or upon any receiver's certificate shall be credited to the account to which such judgment or receiver's certificate stands credited.

NOTE.—When coupon interest matures it should be transferred from the sub-account "Unmatured Coupon Interest Accrued" to the sub-account "Coupon Interest Matured." When such interest is paid out of coupon special deposits the sub-account "Coupon Interest Matured" should be charged and the account "Coupon Special Deposit" credited.

(355.) Dividends Declared

When any dividend is declared it shall be credited to this account and here remain until it is paid, when it shall be charged to this account and credited to "Cash" or other suitable account.

(356.) Bills Payable

When any note, draft, or other bill payable which matures not later than one year after date of issue (or demand) or assumption by the corporation of primary liability thereon is issued or assumed, the par value thereof shall be credited to this account, and when it is paid it shall be charged [fol. 2712] to this account and credited to "Cash" or other suitable account.

(G-357a.) Consumers' Deposits—Gas

Credit to this account, as such deposits are made, all cash deposited with the corporation by consumers as security for the payment of gas bills. Deposits refunded shall be charged to this account and credited to "Cash." Deposits applicable to uncollectible or worthless gas bills shall, at the close of the fiscal year (or earlier, at the option of the accounting corporation), be credited to the account of the consumer involved and debited to this account.

(357b) Other Accounts Payable

Credit to this account when incurred all liabilities of the corporation upon open accounts, except those provided for in the foregoing account "Consumers' Deposits."

(358.) Other Unfunded Debt

Credit to this account at face value all unfunded debt upon which the corporation is liable and which is not elsewhere provided for.

37. Reserves.—Reserves shall be classified as Permanent and Temporary.

38. Permanent Reserves Defined.—By Permanent Reserves are meant those that must be maintained intact during the life of the corporation. Permanent reserves shall be classified into the two classes: Premiums on Stocks and Other Permanent Reserves.

(371.) Premiums on Stocks

Premiums on stock shall be sub-classified with respect to the several classes of stocks, for definitions of which see accounts under the head "Stocks." A sub-account shall be kept for each particular class of stocks, and such sub-accounts shall be severally entitled:

Premiums on Debenture Stocks,
Premiums on First Preferred Stocks,
Premiums on Second Preferred Stocks, etc., and
Premiums on Common Stocks.

When a premium is realized upon an issue of any particular class of stock, such premium shall be credited to the sub-account above provided for such class of stock, and such credit shall remain in such account so long as such stock remains outstanding. By a premium realized (as the words are above used) is meant the excess of the actual money value (at the time of issue of the stock) of the consideration received for such issue over the par value of the amount of stock issued. If the stock is issued by the corporation to its treasurer or other agents, the excess of the actual money value of the consideration obtained by

such agent in exchange for such stock over the par value thereof shall be considered the premium realized.

[fol. 2713] (372.) Other Permanent Reserves

Credit to this account all reserves not above provided for created to remain intact until the dissolution of the corporation. A separate subaccount shall be created for each particular purpose for which a reserve is raised, and the purpose of the reserve shall be designated in the title of the account thereof and shall be expressed in full in the first entry in such account.

39. Temporary Reserves Defined.—By Temporary Reserves are meant those that are not intended to remain intact during the life of the corporation. Temporary Reserves shall be classified as Contractual Reserves and Non-contractual Reserves.

40. Contractual Reserves Defined.—Contractual Reserves are reserves necessitated by contracts of the corporation, as e. g., reserves to cover sinking funds provided for in mortgages, etc. A separate sub-account shall be raised for each particular contractual reserve, and to such account shall be credited all appropriations and accumulations made in accordance with the contract provisions under which such reserve is created. The purpose of the reserve shall be designated in the title of the account thereof and shall be expressed in full in the first entry in such account.

41. Non-contractual Reserves Defined.—Non-contractual Reserves are such temporary reserves as are raised without being required under any contract. Non-contractual reserves are divided into Required and Optional.

42. Required Reserve Accounts.—Required reserves are provided for in the following accounts:

(374.) Accrued Amortization of Capital

Credit to this account such amounts as are charged from time to time to "Operating Expenses," or other accounts to cover depreciation of plant and equipment, and other amortization of capital. When any capital is retired from service, the original money cost thereof (estimated if not

known, and where estimated, that fact and the facts upon which the estimate is based shall be stated in the entry), less salvage, shall (except as provided in the account (No. G100) "Fixed Capital, December 31, 1908,") be charged to this account. The amount originally entered or contained in the charges to any capital account in respect of such capital so going out of service shall be credited to such capital account, and any necessary adjusting entry made to the appropriate sub-account under the account "Corporate Surplus or Deficit."

(375.) Unamortized Premium on Debt

When funded debt securities or other evidences of indebtedness are disposed of for a consideration whose cash value is greater than the sum of the par value of such securities or other evidences of indebtedness and the interest thereon accrued at the time the transfer takes place, the excess of the cash value of such consideration received over the sum of the par value of the securities or other evidences of in- [fol. 2714] debtedness and the accrued interest shall be credited to this account. At monthly intervals thereafter a proportion of such premium based upon the life of the security or other evidence of indebtedness to maturity shall be charged to this account and credited to "Amortization of Premium on Debt" in "Income" account; or at the option of the corporation the charge to this account may be delayed to a time not later than the date of maturity of the debt, in which case the proportion applicable to the period covered by the then current income account shall be credited to the Account "Amortization of Premium on Debt," and the remainder of the credit shall be to the account "Other Additions to Surplus."

(376.) Other Required Reserves

Credit to this account all required reserves not elsewhere provided for. The first entry of a credit to this account with respect to any particular reserve shall show the purpose of the reserve, and every subsequent entry with respect to that reserve shall designate the reserve to which it relates.

43. Optional Reserve Accounts.—Optional Reserves are those the creation of which is solely within the discretion of the corporation. For such reserves the following two accounts are provided:

(381.) Sasualties and Insurance Reserve

When any admitted liability arises because of loss or damage to the property of others, or of injuries to employees or other persons, the amount of the liability may (if not previously provided for by insurance or self-insurance) be charged to the appropriate operating expense or other accounts and credited to this account, against which (in such case) the actual cost of satisfaction of the liability shall be charged when the matter is determined. If the extent of the liability can not be ascertained promptly after the liability arises, it may be estimated as accurately as practicable for the purpose of determining the immediate charge to the expense or other appropriate account, in which case the matter shall be adjusted when the extent of the liability is definitely ascertained. If the loss is of such character that it is in the whole or in part indemnifiable under any contract of insurance carried by the corporation, the indemnifiable portion of the loss shall be charged to the insurer and credited to "Casualties and Insurance Reserve." Also credit to this account the amounts charged to the operating expense account "Insurance" to cover self-carried risks.

(382.) Other Optional Reserves

A sub-account shall be raised for each particular reserve, and its title shall designate the purpose of such reserve and the first entry therein shall express in full such purpose.

44. Stocks Defined.—By Stocks of a corporation, as the term is here used, are meant those securities which represent permanent interests in the corporation or interests which, if terminable, are so only at the option of the corporation.

[fol. 2715] 45. Stocks Classified. Stocks are classified as—

Debenture Stocks,
First Preferred Stocks,
Second Preferred Stocks, etc., and
Common Stocks.

46. Debenture Stocks Defined.—Debenture Stocks are those issued under a contract to pay absolutely thereon at specified intervals a specified return.

47. First Preferred Stocks Defined.—First Preferred Stocks are those which have the first claim upon such dividends as may be distributed. They may be cumulative or non-cumulative, participating or non participating. If cumulative, the amount by which the dividend at any dividend period fails to reach the stipulated rate is carried forward to continue as a claim upon dividends until satisfied; if non-cumulative, such amount lapses. If a first preferred stock is participating, it is not limited to the stipulated rate in the amount of dividends which it may receive, but is entitled to participate, in accordance with the terms of the contract under which it is issued, in further dividends; if non participating, it is limited to the stipulated rate.

48. Second Preferred Stocks Defined.—Second Preferred Stocks are those whose claims in the distribution of dividends are next after those of first preferred stocks. These stocks may also be cumulative or non-cumulative, participating or non participating.

49. Common Stocks Defined.—Common Stocks are those whose claims in the distribution of dividends are subordinate to the claims of all other stocks.

50. Voting Powers.—Stocks differ also in regard to the voting powers incident to ownership of them.

51. Retirement of Stocks.—Stocks are sometimes issued under contracts wherein the issuing corporation reserves to itself the right to retire them at its option either absolute or subject to conditions expressed in the contracts whereunder the stocks are issued.

52. Separate Account Required for each Class of Stocks.—In the accounts of stocks outstanding, a separate account shall be raised for each class of stock issued, and no two stocks shall be considered of the same class unless they are equal in their interest or dividend rights, their voting rights, and the conditions under which they may be retired. The characteristics of any class of stocks in these three regards shall be designated in the title of the account raised to cover such stocks, and shall be clearly expressed in the first entry in such account. To the account for any class of stocks shall be credited when issued the par value of the amount of stock of that class issued. If such issue is for money, that fact shall be stated; and if for any other consideration than money, the person to whom issued shall be designated, and the consideration for which issued shall be described with sufficient particularity to identify it; if such issue is to the treasurer, or other agent of the corporation, to be by him disposed of for the benefit of the corporation, that fact and the name of such agent shall be [fol. 2716] shown; and such agent shall in his account of the disposition thereof show the like details concerning the considered realized thereon, which account when accepted by the corporation shall be preserved as a corporate record. If the fair cash value of the consideration realized upon the issue of any amount of stock is greater than the par value of such stock, the excess shall be credited to the account "Premiums on Stock," and the corresponding reference thereto shall be contained in the entry relating to such stock in the stock account.

[fol. 2717] Schedule B

Income Account

1. Income and Indicant Accounts Compared.—A comparison of the balances in the foregoing accounts (Schedule A) at any particular moment will, if the accounts have been properly kept, show the then existing conditions of a corporation's affairs so far as such condition can be shown through the accounts. The group of accounts just defined is sometimes called the Balance Sheet or Indicant accounts. Their balances indicate the condition of the

corporation at any particular time. These accounts with their subsidiary accounts are all that are necessary prior to the time when the corporation becomes what may be called a "going concern."

When a corporation begins operations it requires an additional group of accounts in which to classify in convenient form the accounting history of the various changes it undergoes. Such group of accounts brings together or accumulates the account of the various incidents of the corporation's history. This group of accounts may be called the Income account. They are made up usually on a yearly basis and are closed into one grand account called "Corporate Surplus or Deficit," which ties together this group of accounts and the preceding group.

2. Divisions of Income Account.—The principal divisions of this group of accounts are the Revenue accounts, the Revenue Deduction accounts, the Income Deduction accounts, and the Appropriation accounts.

3. Revenues Defined.—By Revenues, as the word is used herein, are meant all amounts of money which the corporation receives or becomes lawfully entitled to recover for services rendered, for products sold, as gross profits on merchandise sold, or as a return upon its property (or interests in property). Revenues are classified as Operating Revenues and Non-operating Revenues.

4. Operating Revenues Defined.—Operating Revenues are those derived from the sale of products and merchandise, from services rendered, and from return on property used by the person or corporation in its own operations.

5. Non-operating Revenues Defined.—Non-operating Revenues are those derived as a return upon the property of the corporation in the hands of others or from its interests in property in the hands of others. They may be subclassed as Rents, Interest, Dividends, and Miscellaneous.

6. Revenue Deductions Defined.—Revenue Deductions include Expenses, Taxes, and Uncollectible Bills.

[fol. 2718] 7. Expenses Defined.—Expenses are those outgoes (including capital consumed) necessary to the production of the commodities sold and the services rendered, and

to the collection of the revenues. They are divided into Operating Expenses and Non-operating Expenses. Operating expenses are those incident to the operating revenues.

8. Taxes Defined.—Taxes are those annual or other payments exacted by governments for the purpose of raising founds for public uses.

9. Uncollectible Bills Defined.—When a corporation is engaged regularly in rendering to general consumers a service, or in supplying to such consumers a commodity (as e. g., electric energy or gas for light, heat, or power), current accounts or claims against such consumers for such service rendered or commodity supplied which are incapable of collection by the exercise of reasonable diligence are included under the name Uncollectible Bills.

10. Gross Income, Income Deductions, and Net Corporate Income Defined.—Revenues, diminished by expenses, taxes, and uncollectible bills, give an amount called Gross Income, which is applicable to corporate and leased properties. Gross income is subject to several compulsory deductions, mostly contractual, like rent, interest, etc., and the remainder after these are made is called Net Corporate Income, which being subject only to the discretion of the corporation is most conveniently carried directly to the corporate surplus. The accounts covering the compulsory deductions from gross income as above defined, are called the Income Deduction accounts.

11. Appropriation Accounts Defined.—The accounts covering the yearly changes in the corporate surplus are called the Appropriation accounts, since practically all of the matters covered by them are within the discretion of the corporation, although they also include certain adjustments made because of facts of previous years imperfectly accounted for at the time (whether through error or through lack of information), and certain other minor matters like extraordinary expenses not chargeable as deductions from revenues; also such matters as profits on the sale of capital, and profits and losses on the sale of investments.

12. Definitions of Gas Operating Revenue Accounts.—Credits to the various revenue accounts shall be made upon

the basis of bills rendered or of gross prices. Discounts for prompt payment, corrections of overcharges, overcollections theretofore credited and afterward corrected, authorized abatements and allowances, and other corrections and deductions shall be charged to the revenue account to which they relate. In the following definitions of accounts the letters and numbers prefixed to the titles are inserted solely for convenience of reference and are no part of the titles or of the definitions:

(431.) Municipal Street Lighting—Gas[1]

Credit to this account all revenues derived from lighting [fol. 2719] streets for municipal corporations by means of gas, or from supplying gas therefor.

NOTE.—In the foregoing account the word "streets" is to be interpreted to include parks, plazas, and all other public places not classified as buildings.

(432.) Lighting Municipal Buildings—Gas

Credit to this account all revenues derived from lighting municipal buildings by means of gas, or from gas supplied for such purposes, or for heat or power in municipal buildings where such gas is supplied at lighting rates and is not separately measured.

(433.) Municipal Heat and Power—Gas

Credit to this account all revenues derived from municipal corporations for gas supplied at special heat or power rates to such corporations for the production of heat and power.

(434.) Miscellaneous Gas Revenue—Municipal

Credit to this account all revenues derived from supplying gas to municipal corporations and not provided for in the foregong accounts; also those from the letting of engines and other gas equipment to such corporations.

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[1] Charges to this and the following revenue accounts must be made in such wise as to permit their classification in the annual report of the corporation to the Public Service Commission.

(435.) Prepaid Gas

Credit to this account all revenue derived from the sale of prepaid gas delivered through so-called "prepayment meters."

(436.) Commercial Metered Lighting—Gas

Credit to this account all revenues derived from all consumers except municipal corporations for gas measured through ordinary meters and supplied for lighting at lighting rates.

NOTE A.—Where gas flowing through any ordinary meter is used by any other consumer than a municipal corporation for lighting and incidentally for heating or power purposes, the revenues derived therefrom shall be credited to this account.

NOTE B.—This account does not include gas sold or supplied to other gas corporations for distribution; for such gas, see account (No. 438), "Other Gas Corporations."

(437.) Commercial Heat and Power—Gas

Credit to this account all revenues derived from all consumers except municipal corporations for gas supplied for heat or power at special heat or power rates.

NOTE.—This account does not include gas sold or supplied to other gas corporations for distribution; for such gas, see the account (No. 438), "Other Gas Corporations."

(438.) Other Gas Corporations

Credit to this account all revenues derived from gas sold or supplied to other gas corporations to be by them distributed through their own pipes to consumers. If any portion of such gas is incidentally consumed by such corporations for their own benefit, whether for light, heat, or [fol. 2720] power, it shall be included herein, if not separately measured, or if included under the same contract with that which is distributed by them to consumers.

(439.) Commissions on Others' Gas

Credit to this account all revenue accruing to the corporation for distributing gas of other companies through its pipes, selling the same, and for all other services performed in connection therewith.

NOTE.—In case the corporation distributes through its pipes the gas of another company, the corporation shall charge "Cash" or the appropriate sub-account (or accounts) under "Accounts Receivable" with the value of the gas of such other company, supplied by the corporation to consumers, and shall enter a corresponding credit to a clearing account "Gas Supplied by ____, Company and Distributed by this Corporation [or, 'by ____,' naming the corporation keeping the account]" which account shall monthly be cleared by charging to such clearing account the amount necessary to balance, and crediting to the account "Commissions on Others' Gas" the Corporation's proportion of the total revenue, and to the account of the company supplying such gas to the corporation that company's proportion of such total revenue.

(440.) Rent of Gas Appliances

Credit to this account all revenues derived from the letting of gas engines, heating appliances, lamps, and other gas apparatus and appliances (except meters) to others than municipal corporations. Where the contract of letting names only a single consideration for both the letting and the maintenance of the appliances so let, the entire revenue shall be included in this account.

(441.) Gas Merchandise and Jobbing Revenue

Credit to this account all receipts from the sale of gas merchandise and from gas jobbing. Charge to this account the cost to the accounting corporation of gas merchandise sold, such cost including transportation charges paid on such goods.

Credit also to this account the profit or commission accruing to the corporation on all jobbing work performed by it as agent under agency contracts, whereunder it undertakes to do jobbing work for another for a stipulated profit

or commission upon its actual expense for labor, materials, and supplies.

NOTE A.—In its annual reports to the Public Service Commission the reporting corporation will be required to analyze the credits and debits to this account.

NOTE B.—This account does not include receipts from the sale of superseded equipment, or of junk or other scrap or salvage.

(442.) Sale of Residuals and Byproducts

Credit to this account all revenue derived from the sale of residuals and byproducts.

This account shall be so kept as to enable the corporation to show in its annual report to the Public Service Commission the amounts of revenue derived from the following sources:

[fol. 2721] Sale of Gas Coke.
Sale of Coal-gas Tar.
Sale of Water-gas Tar.
Sale of Ammoniacal Liquor.
Sale of Other Residuals and Byproducts.

NOTE A.—The amount of revenue from the sale of any residual or byproduct shall be determined by the price received at the point of delivery to the purchaser, and any expense incurred by the corporation in effecting delivery shall be charged to the appropriate operating expense account.

NOTE B.—Residuals and byproducts consumed by the corporation shall not be credited to the account "Sale of Residuals and Byproducts."

(443.) Joint Gas Rent Revenue

When any corporation engages in gas operations for the production of some of its product for the benefit of another or others under an arrangement for apportioning the expense upon the basis of the relative amounts of benefit to the several participants in the arrangement, if such arrangement provides for the receipt by the corporation of any

profit or return upon its property, such profit or return upon property shall, as it accrues, be credited month by month to this account. Such profit or return must be over and above any provision for wear and tear and depreciation of plant involved in the said production, and the amount thereof must be as provided in the arrangement under which the joint production occurs.

(444.) Other Miscellaneous Gas Revenue

Credit to this account all revenues derived from others than municipal corporations for the supply of gas and from other gas operations not includible in any of the foregoing accounts.

13. Revenue from Outside Operations.—The detailed revenue accounts for operations other than the above mentioned will be provided for elsewhere.

14. Operating Expenses Defined.—By the operating expenses of a corporation are meant such expenses as are necessary to the maintenance of the corporate organization, the rendering of services required or authorized by law, the sale of merchandise, the production (including herein capital consumed) and disposition of the commodities produced, and to the collection of the revenues therefor. Expenses directly incident to the collection of non-operating revenues and the maintenance of the property from which non-operating revenues are derived are excluded from operating expenses.

15. Definitions of Certain Terms Used in Connection with Expense Accounts.—Except where some other meaning is clearly specified in the definitions of the accounts, the following words, wherever used hereunder, have the meanings below stated:

Cost means cash or money cost, and not price based on a term of credit.

Labor means human services of whatever character.

Cost of labor includes wages, salaries, and fees paid to persons for their services.

[fol. 2722] Cost of materials and supplies includes all specifically assignable transportation charges incurred in obtaining the delivery of such materials and supplies upon the

premises of the purchaser, and cost of any special tests made thereon prior to their acceptance; and in case the accounting person or corporation desires, it may include a suitable proportion of store expenses (when the materials and supplies are passed through stores) and the cost of further transportation to the place of consumption, and a suitable proportion of the expenses of the purchasing department, in which case a corresponding credit shall be made to the suitable expense account as hereinafter provided.

Cost of repairs, when made by the accounting person or corporation, includes cost of labor expended and material consumed, less salvage, if any.

NOTE.—It is not required that the transportation element of cost shall be assigned with a greater degree of accuracy than to the nearest cent per unit of material or supply. Where a single transportation item covers a multitude of things the portion of the expense not assigned to specific things should be charged to the same account that store expenses are charged to.

16a. Classification of Gas Operating Expenses.—For the purposes of this classification gas corporations are divided into two classes designated respectively as Large Companies and Small Companies. The term "Large Companies" shall include all corporations having an annual revenue from gas operations of more than $500,000; all other corporations shall be classed as "Small Companies." Large companies are required to keep as primary accounts the accounts defined in the text below; while small companies may consolidate certain accounts in accordance with the following list:

Small Companies		Large Companies	
I. Production Expenses:		I. Production Expenses:	
(801)	Gas Making Labor	(801a)	Works Superintendence.
		(801b)	Boiler House Labor.
		(801c)	Retort House Labor.
		(801d)	Generator House Labor.
		(801e)	Purifier House Labor.
		(801f)	Miscellaneous Labor at Works.
(802)	Boiler Fuel.	(802)	Boiler Fuel.
(803)	Water.	(803)	Water.
(804a)	Fuel under Retorts.	(804a)	Fuel under Retorts.
(804b)	Coal Carbonized.	(804b)	Coal Carbonized.
(805)	Coal Gas Enricher.	(805)	Coal Gas Enricher.
(806)	Generator Fuel.	(806)	Generator Fuel.

Small Companies		Large Companies	
(607)	Water Gas Oil.	(607)	Water Gas Oil.
(608)	Purification Supplies.	(608)	Purification Supplies.
(609)	Miscellaneous Works Expense.	(609)	Miscellaneous Works Expense.
(610)	Repairs of Works and Station Structures.	(610)	Repairs of Works and Station Structures.
(610.5)	Repairs of Power Plant....	(6508)	Repairs of Furnaces, Boilers and Accessories.
		(6509)	Repairs of Steam Engines.
		(6511b)	Repairs of Gas Engines.
		(6513)	Repairs of Miscellaneous Power Plant Equipment.
[fol. 2723]			
(611.5)	Repairs of Gas Apparatus..	(611)	Repairs of Benches and Retorts.
		(6511a)	Repairs of Water Gas Sets and Accessories.
		(612)	Repairs of Purification Apparatus.
		(613)	Repairs of Holders.
		(614)	Repairs of Miscellaneous Equipment.
(615)	Repairs of Works Tools.	(615)	Repairs of Works Tools.
(616)	Gas Storage.	(616)	Gas Storage.
(617)	Gas from other Sources.	(617)	Gas from other Sources.
II. Transmission and Distribution Expenses:		II. Transmission and Distribution Expenses:	
(631)	Transmission Pumping.	(631)	Transmission Pumping.
(632)	Distribution Superintendence.	(632)	Distribution Superintendence.
(633)	Distribution Supplies and Expenses.	(633)	Distribution Supplies and Expenses.
(634a)	Gas Meter and Installation Work.	(634a)	Gas Meter and Installation Work.
(634b)	Work on Consumers' Premises.	(634b)	Work on Consumers' Premises.
(635)	Repairs of Gas Mains.	(635)	Repairs of Gas Mains.
(636)	Repairs of Gas Services.	(636)	Repairs of Gas Services.
(637)	Repairs of Gas Meters.	(637)	Repairs of Gas Meters.
(638)	Repairs of Distribution Tools.	(638)	Repairs of Distribution Tools.
(639)	Repairs of Gas Appliances.	(639)	Repairs of Gas Appliances.
III. Municipal Street Lighting Expenses:		III. Municipal Street Lighting Expenses:	
(641)	Street Lamp Operating.	(641)	Street Lamp Operating.
(642)	Street Lamp Repairs.	(642)	Street Lamp Repairs.
IV. Commercial Expenses:		IV. Commercial Expenses:	
(6551)	Commercial Administration—Gas.	(6551)	Commercial Administration—Gas.
(6552)	Promotion Office Expense—Gas.	(6552)	Promotion Office Expense—Gas.
(6553)	Advertising—Gas.	(6553)	Advertising—Gas.
(6554)	Canvassing and Soliciting—Gas.	(6554)	Canvassing and Soliciting—Gas.

Small Companies	Large Companies
V. General and Miscellaneous Expenses:	V. General and Miscellaneous Expenses:
(G833) Salaries and Expenses of General Officers.	(G833) Salaries and Expenses of General Officers.
(G834) Salaries and Expenses of General Office Clerks.	(G834) Salaries and Expenses of General Office Clerks.
(G835) General Office Supplies and Expenses.	(G835) General Office Supplies and Expenses.
(G836) General Law Expenses.	(G836) General Law Expenses.
(G837) Miscellaneous General Expenses.	
(G838) Insurance.	
(G841) Other General Expenses....	(G839) Relief Department and Pensions.
	(G840) Gas Franchise Requirements.
(G842) General Amortization—Gas.	(G842) General Amortization—Gas.
(G845) Gas Expenses Transferred—Cr.	(G845) Gas Expenses Transferred—Cr.
(G846) Joint Operating Expenses—Cr.	(G846) Joint Operating Expenses—Cr.
[fol. 2724]	
(G847a) Accidents and Damages.	
(G847) Injuries and Damages.....	(G847b) Law Expenses connected with Damages.
(G848) General Stationery and Printing.	(G848) General Stationery and Printing.
(G850) Store Expenses.	(G850) Store Expenses.
(G851) Stable Expenses.	(G851) Stable Expenses.
(G852) Undistributed Adjustments—Balance.	(G852) Undistributed Adjustments—Balance.
(G853) Duplicate Gas Charges—Cr.	(G853) Duplicate Gas Charges—Cr.

16b. Definitions of Gas Operating Expense Accounts.—In the following definitions of accounts the letters and numbers prefixed to the titles are inserted solely for convenience of reference and are no part of the titles or of the definitions:

General Accounts

I. Production Expenses.
II. Transmission and Distribution Expenses.
III. Municipal Street Lighting Expenses.
IV. Commercial Expenses.
V. General and Miscellaneous Expense.

I. Production Expenses

NOTE.—In case the accounting corporation operates two or more separate and distinct plants for the production of gas, it will be required to keep (with the detail herein pre-

scribed) separate accounts covering production at the several plants. In case the circumstances of any corporation make it impracticable to allocate the cost of its works labor among the accounts below prescribed, it should petition the Public Service Commission for permission to consolidate two or more of them. Such application must set out in full the facts which in the judgment of the petitioner make such allocation impracticable.

(601a.) Works Superintendence

Charge to this account the cost of labor of the engineer in charge of works and his assistants, also day and night foremen and station clerks.

(601b.) Boiler House Labor

Charge to this account the cost of labor employed in weighing and handling coal, coke, and breeze from place of storage to boilers; labor employed in operating boilers and engines (including such labor as that of shovellers, weighers, boiler firemen and engineers, and oilers); and labor employed in pumping oil tar from generators through separators to storage tanks, and from storage tanks to boilers. Include also such labor as that of pump house men.

(601c.) Retort House Labor

Charge to this account the cost of labor employed in firing benches, charging and re-charging retorts, patching and scurfing retorts, cleaning pipes and lids, quenching and handling coke used under benches, and handling coal from [fol. 2725] place of storage to retort house. This includes such labor as that of foremen, firemen, furnacemen, retort and boiler tenders, patchers, pipemen, lid cleaners, coke quenchers, guymen, riggers, shovellers, and wheelers.

(601d.) Generator House Labor

Charge to this account the cost of labor employed in weighing and handling coal and coke from place of storage to charging floor, and in operating, firing, clinkering and cleaning generators. This includes such labor as that

of shovellers, weighers, pumpers, generator firemen, and runners.

(601e.) Purifier House Labor

Charge to this account the cost of labor employed in changing purifier boxes, revivifying oxide, and removing spent oxide to refuse pile. This includes such labor as that of foremen and laborers.

(601f.) Miscellaneous Labor at Works

Charge to this account the cost of general labor in and about the works not specifically engaged in the manufacture of gas, such as that of watchmen, janitors, and messengers, laborers employed in cleaning up yards, removing snow, and cleaning out refuse pile.

(602.) Boiler Fuel

Charge to this account the cost (in storage pile) of fuel used under boilers. This includes cost of fuel used, freight, demurrage charges, labor employed in discharging and transferring fuel from point of shipper's delivery to place of storage, and cartage employed in discharging and transferring fuel from point of delivery to place of storage.

NOTE.—If boiler fuel is delivered from point of shipper's delivery to boilers by other than boiler house labor, cost of such labor should be added to cost of fuel.

(603.) Water

Charge to this account the cost of water used for gas production.

(604a.) Fuel Under Retorts

Charge to this account the cost (in storage pile) of fuel used under retorts. This includes cost of fuel used, freight, demurrage charges, and labor and cartage employed in discharging and transferring fuel from point of shipper's delivery to storage pile.

NOTE.—If fuel is delivered from storage to retort house by other than retort house labor, cost of such labor should be added to cost of fuel.

(604b.) Coal Carbonized

Charge to this account the cost (in storage pile) of gas coal used in retorts. This includes invoice cost of coal used, freight, demurrage charges, and labor and cartage employed in discharging and transferring coal from point of shipper's delivery to storage pile.

NOTE.—If fuel is delivered from storage to retort house by other than retort house labor, cost of such labor should be added to cost of coal.

[fol. 2726] (605.) Coal Gas Enricher

Charge to this account the cost (in storage) of enricher materials used in enriching coal gas. This includes cost of enricher used, freight, demurrage charges, and labor and cartage employed in transferring enricher from point of shipper's delivery to storage.

(606.) Generator Fuel

Charge to this account the cost (in storage pile) of fuel used in generators. This includes invoice cost of fuel used, freight, demurrage charges, and labor and cartage employed in discharging and transferring fuel from point of shippers' delivery to storage pile.

NOTE.—If generator fuel is delivered from storage to generator house by other than generator house labor, cost of such labor should be added to cost of generator fuel.

(607.) Water Gas Oil

Charge to this account the cost (in storage tanks) of gas oil or naphtha used in making water gas. This includes invoice cost of oil used, freight, demurrage charges, and labor and cartage employed in getting oil from point of shipper's delivery to storage tanks.

(608.) Purification Supplies

Charge to this account the cost of material used in gas purification. This includes the average cost of oxide actually used (the invoice cost and freight, plus shavings, plus

labor and cartage necessary to store it, plus the cost of mixing it), and the invoice cost of lime actually used.

(609.) Miscellaneous Works Expense

Charge to this account the cost of sundry supplies and expenses in connection with the works not includible in other accounts. This includes lubricating oil, waste and packing, and other small materials of like nature used in gas production; also incidental items, such as telephone, ice, brooms, mops, kerosene, soap, towels, and similar expenses.

(610.) Repairs of Works and Station Structures

Charge to this account the cost of all repairs of works and station structures, including permanent piers and other foundations. Such structures include retort houses, generator houses, purifier houses, engine houses, boiler houses, meter houses, coal sheds, coke sheds, tar houses and wells, oil tanks, and other structures for storage of fuel to be consumed or carbonized in the production of gas and the operations auxiliary thereto; structures for residuals and byproducts; appurtenant walks, fences, drives, tramways, trestles, etc., and all fixtures permanently attached to such structures and made a part thereof; also all buildings, holding houses, and other structures at outlying holder stations, except the holders and their appurtenances.

[fol. 2727] NOTE.—Repairs of short-lived and especially provided foundations and settings for furnaces and boilers, steam engines, gas engines, pumps, generators, benches, condensers, washers, scrubbers, purifiers, etc., shall not be included herein. Such foundations and settings and the apparatus and machinery to which they pertain are not intended to be included under the term fixtures as above used. Nor shall repairs of gas holders be included in this account.

(G508.) Repairs of Furnaces, Boilers, and Accessories

Charge to this account the cost of repairing all furnaces, boilers, and boiler apparatus and accessories devoted to the production of steam for use in producing gas and in furnishing motive power in gas works and stations. This includes boilers and valves thereto attached, appurtenant fur-

naces and grates, and flues leading to smokestacks and chimneys, and the specially provided foundations and settings of such boilers and appurtenances. It also includes mechanical stokers and other like apparatus for regulating the supply of fuel, etc., feed and hot water heaters and economizers, injectors, filters, feed pumps, blower engines, coal conveyors, ash conveyors, water pipes, steam traps, drains, and separators; and pipes for conducting steam from the boiler to the engine, to condensers, or to the gas producers, exhaust pipes, etc. It does not include steam pipes whose primary purpose is the heating of buildings.

(G509.) Repairs of Steam Engines

Charge to this account the cost of repairing all steam engines devoted to use as prime movers in gas works. This includes the specially provided foundations and settings of such engines. The engine, whether reciprocating or rotary (such as steam turbines), shall be considered to include the throttle or inlet valve and the governor; also condensers and air pumps, but not the steam pipe leading from the boiler, nor the exhaust pipe.

(G511b.) Repairs of Gas Engines

Charge to this account the cost of repairing all gas engines devoted to use as prime movers in gas works and stations. This includes the specially provided foundations and settings of such engines. The engine includes the inlet valve, governor, and ignition and starting apparatus, but not the pipe leading from the gas holder, nor the exhaust pipe.

(G513.) Repairs of Miscellaneous Power Plant Equipment

Charge to this account the cost of repairing all miscellaneous power plant equipment at gas works which is not includible in any of the foregoing accounts. This includes such mechanical apparatus as belts, pulleys, hangers, countershafts, and other apparatus intermediary between the prime mover and the apparatus operated, cranes, hoists, etc., and machine tools and such other tools at power plants as are proper to be capitalized, etc.

[fol. 2728] (611.) Repairs of Benches and Retorts

Charge to this account the cost of all repairs of benches, including the retorts and their settings, and auxiliary piping, including ascension pipes, and foul and hydraulic mains.

(G511a) Repairs of Water Gas Sets and Accessories

Charge to this account the cost of repairing all water gas generators and accessories devoted to the production of gas, the specially provided foundations and settings for such water gas sets, and the flues leading therefrom to smokestacks and chimneys. This account includes not only generators, carbureters, superheaters, seals, and piping connected therewith, but also blast apparatus, oil and steam supplying apparatus, oil heaters, etc. It does not include pipes whose primary purpose is the warming of buildings.

(612.) Repairs of Purification Apparatus

Charge to this account the cost of all repairs of the apparatus for purifying gas, including condensers, washers, scrubbers, purifiers, tar extractors, etc., and their specially provided foundations and settings.

(613.) Repairs of Holder

Charge to this account the cost of all repairs of gas holders and appurtenances at works and of those at district stations.

NOTE—Repairs of holder housings shall be charged to account No. 610, "Repairs of Works and Station Structures."

(614.) Repairs of Miscellaneous Equipment

Charge to this account the cost of repairing all accessory equipment and apparatus used in the production and storage of gas not specifically provided for in the foregoing accounts. This account incules repairs of exhausters, station meters, governors, etc.; apparatus for charging retorts; conveyors for disposing of coke and other products

and residuals; tar and ammonia apparatus, pumps, pipes, tanks, etc.

(615.) Repairs of Works Tools

Charge to this account the cost of repairing such tools and implements used in the production and storage of gas as having been capitalized.

(616.) Gas Storage

Charge to this account the cost of labor and material (except repairs) employed in storing and regulating the flow of gas to distributing mains by holder pressure. This includes labor of firemen, engineers, valvemen, and superintendents when engaged on gas storage; and cost of coal, coke, water, and incidentals.

(617.) Gas From Other Sources

Charge to this account the cash purchase price of gas bought from other companies for distribution through the [fol. 2729] system of the accounting corporation; also the corporation's proportion of the cost of production (including maintenance, but not including any pure rent or return upon the value of property employed) of gas produced by another concern for the use of the corporation under any joint arrangement for the sharing of expense upon the basis of the relative amounts of benefit to the several participants.

II. Transmission and Distribution Expenses

(631.) Transmission Pumping

Charge to this account the cost of pumping gas through mains to the distribution system, including inspection and regulation of booster governors.

Note.—In gas operations, when gas is delivered to the supply system outside the works at substantially works pressure, the pipe system, including mains, feeders, and services (and supply pipes to outlying holders, if any), shall all be classed in the distribution system. When the

pressure is raised by means of boosters and the gas is delivered to the pipes at higher than works pressure, and is later reduced in pressure and delivered to the distribution system proper, that portion of the pipe system used for conducting gas at the raised pressure shall be classed as the transmission system.

(632.) Distribution Superintendence

Charge to this account the cost of all labor employed in superintending the operations of the street department, fitting and repair shops, including the salaries of superintendents, foremen, clerks, timekeepers, messengers, watchment, and janitors employed in the distribution department.

(633.) Distribution Supplies and Expenses

Charge to this account the cost of office maintenance and incidental expenses of the street and shop departments, including light, heat, telephone, water, ice, etc.

NOTE.—When the distribution office is combined with the works office or commercial office, charges like rent, light, etc., should be divided between them in a fixed ratio based upon the relative amounts of use.

(634a.) Gas Meter and Installation Work

Charge to this account the cost of labor employed and material used in locking and unlocking meters, building inspection, pumping drip, cleaning service or house pipe with pump; setting, removing, re-setting and changing position of meters, and temporary repairs of leaks in house piping.

(634b.) Work on Consumers' Premises

Charge to this account the cost of installing gas stoves and other appliances on the premises of consumers, and of work done for consumers in maintaining the efficiency of their service, including complaint work and other work done in houses beyond the end of the meter outlet connection. This includes the cost of adjusting or changing location of house pipes, gas burners, fixtures, stoves and ap-

[fol. 2730] pliances, and the cost of new pillars, tips, burners or devices not chargeable to repairs accounts; it does not include such installation expense items as are provided for in the preceding account.

Credit to this account the cost element of receipts for jobbing work which the accounting corporation has performed as agent, under agency contracts.

NOTE A.—Any profit or commission accruing to the corporation on jobbing work performed as agent shall be credited to account No. 441 "Gas Merchandise and Jobbing Revenue;" to that account shall also be credited all receipts from gas jobbing not done under agency contracts.

NOTE B.—Credits and debits to this account must be analyzed in annual reports to the Public Service Commission.

(635.) Repairs of Gas Mains

Charge to this account the cost of labor and material employed in repairing mains. This includes labor of foremen, inspectors, caulkers, tappers, pavers, drillers, skilled laborers, general laborers, and similar workers on street department payrolls, while engaged in repairing, altering, overhauling, changing position of or removing street mains; protecting exposed or undermined mains, searching for and repairing leaks in mains, and paving over any of the above work; also material and cartage in connection with the above work.

NOTE.—This account must be so kept as to enable the corporation to show separately in its annual report to the Public Service Commission the cost of repairing trunk lines and mains used for transmission of gas, and the cost of repairing those used for distribution.

In gas operations, when gas is delivered to the supply system outside the works at substantially works pressure, the pipe system, including mains, feeders, and services (and supply pipes to outlying holders, if any) shall all be classed in the distribution system. When the pressure is raised by means of boosters and the gas is delivered to the pipes at higher than works pressure, and is later reduced in pressure and delivered to the distribution system proper, that portion of the pipe system used for conducting gas at

the raised pressure shall be classed as the transmission system.

(636.) Repairs of Gas Services

Charge to this account the cost of labor and material employed in repairing services. This includes the same classes of labor as shown in the account (No. 635), "Repairs of Gas Mains," while engaged in repairing, altering, removing, relaying, cutting off, increasing the size of and changing the position of services; searching for and repairing leaks in services; and paving over any of the above work; also material and cartage in connection with the work shown above.

(637.) Repairs of Gas Meters

Charge to this account the cost of testing and repairing consumers' meters.

(638.) Repairs of Distribution Tools

Charge to this account the cost of sharpening and repairing tools and implements used in the street department and the fitting and repair shops and charged to capital accounts.

[fol. 2731] (639.) Repairs of Gas Appliances

Charge to this account the cost of repairs of gas lamps, stoves, engines, and other appliances owned by the corporation and rented to consumers.

III. Municipal Street Lighting Expenses

(641.) Street Lamp Operating

Charge to this account the cost of labor employed in cleaning and lighting street lamps, and extinguishing street lights; in inspecting and supervising the street lighting district; in reporting on re-lights and discontinues, and watching the hours of lighting and extinguishing; and the incidental expenses of street lamp operating.

(642.) Street Lamp Repairs

Charge to this account, the cost of labor and material consumed in fitting up new lamp posts, re-fitting standpipes, cleaning services, cutting off services, re-caulking columns, removing posts, re-setting posts, refitting columns, straightening posts, and all other work of a similar character necessary to maintain the street lighting system to the degree of efficiency required by the city; also re-paving over openings made necessary by such work.

IV. Commercial Expenses

(G551.) Commercial Administration—Gas

Charge to this account all matters provided for under the following heads:

a. Commercial Department General Labor: This head includes the cost of labor of superintendents and assistants, chief clerk, stenographers, general clerks, high bill clerks, switchboard operators, messengers, janitors, and watchmen employed in the commercial department.

b. Commercial Department Accounting: This head includes the cost of labor of bookkeepers and clerks employed on consumers' accounts.

c. Commercial Department Contracts: This head includes the cost of labor of clerks and other employees in the application or contract bureau.

d. Commercial Department Collecting: This head includes the cost of labor of regular and prepayment collectors.

e. Meter Reading: This head includes the cost of labor of meter readers.

f. Commercial Office Supplies and Expenses: This head includes the cost of supplies and the incidental expenses of the commercial office.

(G552.) Promotion Office Expense—Gas

Charge to this account the matters prescribed under the following heads:

[fol. 2732] a. Promotion Management: This covers the cost of administration of the department maintained for expenses of the promotion or new business department. that portion of the salaries and expenses of management and clerks in agency and contract departments assignable to new business.

b. Demonstrations: This covers the cost of labor and expenses incurred in exhibiting and demonstrating the use of gas appliances for the purpose of obtaining new business.

c. Other Promotion Office Expense: This covers the office expenses of the promotion or new business department.

(G553.) Advertising—Gas

Charge to this account the matters prescribed under the following heads:

a. Advertising Salaries and Expenses: This covers the salaries and personal expenses of the advertising manager and clerks.

b. Advertising Sundries: This covers the cost of commercial advertising sundries, including booklets, dodgers, newspaper advertisements, posters, bulletins, and all related items.

NOTE.—This account does not include the expense of advertising residuals, such being chargeable to the proper residual expense account.

(G554.) Canvassing and Soliciting—Gas

Charge to this account all expenses incurred in soliciting new business, including wages, commissions, and personal expenses of canvassers, cost of preparing estimates, engineering advice on gas installation, etc., and office sundries in connection therewith.

V. General and Miscellaneous Expenses

(G833.) Salaries and Expenses of General Officers

Charge to this account the salaries and traveling and incidental expenses of the chairman of the board, president, vice-president, treasurer, secretary, comptroller, general auditor, general manager, assistant general manager, chief engineer, general superintendent, purchasing agent, and all other officers whose jurisdiction extends to the entire system and whose services cannot be satisfactorily allocated to the several departments.

(G834.) Salaries and Expenses of General Office Clerks

Charge to this account the salaries and traveling and incidental expenses of general office auditors, bookkeepers, cashiers, paymasters, stenographers, clerks employed in counting cash, and all other clerks employed in the general office.

NOTE.—Cost of labor of clerks in the commercial department shall be charged to the account (No. G551), "Commercial Administration—Gas." (See page 46.)

(G835.) General Office Supplies and Expenses

Charge to this account the cost of office supplies, repairs of office furniture, and renewals of such furniture as has [fol. 2733] not been capitalized; wages of janitors, porters, and messengers; rent of rooms in office buildings, repairs of such rented rooms, and all other miscellaneous expenses of general offices. Office expenses of department officers must be charged to the proper departmental accounts.

NOTE.—Rents charged to this account will be required to be reported separately.

(G836.) General Law Expenses

Charge to this account all law expenses except those incurred in the defense and settlement of damage claims. This includes salaries and expenses of all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, printing briefs, legal forms,

testimony, reports, etc.; fees and retainers for services of attorneys not regular employees; court costs and payments of special, notarial, and witness fees not provided for elsewhere; expenses connected with taking depositions, and all law and court expenses not provided for elsewhere.

NOTE.—The compensation of the general solicitor or counsel or other attorneys engaged partly in the defense or settlement of damage suits and partly in other legal work, should be properly apportioned between this account and the account (No. G847b), "Law Expenses Connected with Damages."

(G837.) Miscellaneous General Expenses

Charge to this account the cost of telephone service, telegrams, and other miscellaneous expenses (including all expense specially incurred in connection with the utilization and sale of residuals and by-products, such as coke, tar, ammonia, carbon, and other residuals and by-products, etc.) connected with the general management not otherwise provided for.

NOTE.—Charges to this account must be made in such wise as to enable the corporation to show separately the following matters:

a. Coke expense, including the cost of all labor and supplies specially consumed and expense specially incurred in the disposal of coke over and above what would be necessitated by such disposition if the coke were not sold. This includes the cost of any special preparation of the coke for sale and the cost of hauling such coke to points of delivery.

b. Tar expense, including the cost of all labor and supplies specially consumed and all expense specially incurred in the disposition of tar over and above the expense that would be involved if such tar were consumed by the corporation. If both coal gas and water gas are manufactured, and the resulting tars are separately disposed of, the tar expense shall be stated for each.

c. Ammonia expense, including the cost of all labor and supplies specially consumed and all expense specially in-

curred in the preparation and sale of ammonia or ammoniacal liquor over and above what would be involved if such liquor were consumed or wasted by the corporation.

d. Other residuals and by-products expense, including the cost of all labor and supplies specially consumed and expense specially incurred in the preparation and disposition of other residuals and by-products than those provided for under the foregoing three heads, over and above what would be involved if such residuals and by-products were consumed by the corporation or wasted.

e. Other miscellaneous expense connected with gas operations and not elsewhere provided for.

(G838.) Insurance

Charge to this account premiums paid to insurance companies for fire, fidelity, boiler, casualty, burglar, and all other insurance; also amounts set aside as an insurance reserve.

[fol. 2734] NOTE.—In their reports to the Public Service Commission corporations will be required to report the charges made to this account for the various kinds of insurance, and for self-insurance.

(G839.) Relief Department and Pensions

Charge to this account all salaries and expenses incurred in connection with conducting a relief department; also contributions made to such department; also all pensions paid to retired employees, and expenses in connection therewith.

(G840.) Gas Franchise Requirements

Charge to this account the cost of all gas and other materials and supplies furnished to municipal corporations in compliance with franchise requirements and for which no payment is received by the corporation; also of all direct expense, such as paving and other like matters, incurred in compliance with such requirements and for which no reimbursement is received by the corporation. Amounts charged to this account for which there is no direct money outlay shall be credited to the below provided account (No. G853), "Duplicate Gas Charges—Cr."

(G842.) General Amortization—Gas

Charge to this account month by month the amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued during the month in the tangible gas capital of the corporation; and such portion of the life of intangible fixed capital as has expired or been consumed during the month; and the amount estimated to be necessary to provide a reserve to cover the cost of property destroyed by extraordinary casualties; less the amounts charged for that month to the various repair accounts in Gas Operating Expenses. The amount charged (or credited) to this account shall be concurrently credited (or charged) to the reserve account (No. 374), "Accrued Amortization of Capital." (See page 28.)

NOTE A.—Until otherwise ordered, the "amount estimated to be necessary to cover such wear and tear and obsolescence and inadequacy as have accrued during" any month shall be based on a rule determined by the accounting corporation. Such rule may be derived from a consideration of the said corporation's history and experience during the preceding five years, and the accrual may be on the basis of amount of gas sold. Amortization of intangible capital shall likewise be based on rule. Whatever may be its basis, such rules and a sworn statement of the facts and expert opinions and estimates upon which they are based shall be filed with the Public Service Commission on or before January 1, 1909; each amendment of any such rule and a sworn statement of the facts and expert opinions and estimates upon which such amendment is based shall be filed with the Public Service Commission before it is used by the accounting corporation, and shall show the date when it is to be effective. Such rules and statements shall be filed upon sheets 8½ x 11 inches or 9½ x 12 inches and shall be entitled "Rule of the (here naming the accounting corporation) concerning Amortization."

NOTE B.—When any capital is retired from service, the amount (estimated if not known) originally charged to a capital account, and (except as provided in the account (No. G100), "Fixed Capital, December 31, 1908") the original money cost of such capital, less salvage, if any, shall be charged to the reserve account, "Accrued Amortization of

Capital," any necessary adjusting entry being made in the [fol. 2735] proper account under "Corporate Surplus or Deficit." Where capital is substantially continuous and can not be satisfactorily individualized, it shall be kept in efficient operating condition through repair, and the renewals and replacements of parts thereof shall be considered repairs. In the case of buildings, towers, bridges, trestles, and other separate structures capable of being readily individualized, charges to this account must be sufficient to provide (in respect of such capital and except as provided in the account (No. G100), "Fixed Capital, December 31, 1908") in the account "Accrued Amortization of Capital" by the time such structures go out of service a reserve equal to the original money cost thereof, less salvage, to which account such original cost, less salvage, shall be charged.

(G845.) Gas Expenses Transferred—Cr.

Credit to this account the proportion of operating expenses (including depreciation and other amortization as well as repairs) chargeable to other coördinate departments (such as electric or street railroad) within the same corporation, but defrayed in the first instance by the gas department.

NOTE.—Do not credit to this account any allowance in the nature of rent or return upon the cost or value of property.

(G846.) Joint Operating Expense—Cr.

When any plant or equipment is maintained or operated by the accounting corporation for the joint benefit of itself and others under an arrangement for apportioning (on the basis of the relative amounts of benefit to the several participants) the operating expenses, the portion of such expenses chargeable to others under the arrangement shall be credited to this account. The portion so credited must not include any allowance for profit or return upon the value of such property.

NOTE A.—The foregoing should be read in connection with the definition of revenue account (No. 443), "Joint Gas Rent Revenue." (See page 36.)

NOTE B.—In the case of the production of gas part of which is transferred to another, if the arrangement under which such production occurs does not provide for the apportionment of expenses, the entire amount charged for the portion supplied is to be credited to the appropriate revenue account covering the sale of gas. (See the account (No. 438), "Other Gas Corporations," page 34.)

(G847a.) Accidents and Damages

Charge to this account all expenses (other than law expenses provided for in the succeeding account) on account of persons killed or injured and property damaged in connection with the operation of the plant, as enumerated under the following heads:

(a) Claim Department Expenses: This head includes salaries and expenses of claim agents, investigators, adjusters, and others engaged in the investigation of accidents and adjustment of claims.

(b) Medical Expenses: This head includes salaries, fees, and expenses of surgeons and doctors; nursing, hospital attendance, medical and surgical supplies; fees and expenses of coroners and undertakers; and contributions to hospitals.

(c) Injuries to Employees: This head includes amounts paid in settlement of claims of employees for injuries arising in the course of their employment; also wages paid to disabled employees while off duty.

[fol. 2736] (d) Other Personal Injuries and Property Damages: This head includes amounts paid in settlement of claims of persons other than employees for personal injuries sustained in connection with the operation of the plant, and amounts paid in settlement of claims for damage to property not owned by the accounting corporation.

(e) Other Accident Expenses.

NOTE A.—If it is desired that the charge to operating expenses on account of injuries and damages shall be upon some arbitrary basis, the amount so charged shall be credited to the account (No. 381), "Casualties and Insur-

ance Reserve," and the actual disbursements above enumerated shall be charged against such reserve account.

NOTE B.—The amount charged under the head (c), "Injuries to Employees," must be separately stated in annual reports to the Public Service Commission.

(G847b.) Law Expenses Connected With Damages

Charge to this account all law expenses in connection with the defense or settlement of damage claims, including—

(a) Salaries and Expenses of Attorneys: A proper proportion of the salary and expenses of the general solicitor or counsel, and salaries, fees, and expenses of attorneys engaged in this work.

(b) Court Costs and Expenses: Fees of court stenographers, expenses connected with taking depositions, and other court expenses.

(c) Law Printing: Cost of law books, and cost of printing of briefs, court records, and similar papers.

NOTE A.—If it is desired that the charge to operating expenses on account of law expenses in conection with damages shall be upon some arbitrary basis, the amount so charged shall be credited to the account (No. 381). "Casualties and Insurance Reserve," and the actual disbursements above enumerated shall be charged against such reserve account.

NOTE B.—The compensation of the general solicitor or counsel and other attorneys engaged partly in the defense or settlement of damage suits and partly in other legal work should be properly apportioned between this account and the account (No. G836), "General Law Expenses."

(G848.) General Stationery and Printing

Charge to this account all expenses for stationery and printing, stationery supplies, and postage, except as hereinafter provided:

The cost of printing briefs and other legal papers shall be charged to the account (No. G836), "General Law Ex-

penses," or (G847b, "Law Expenses Connected with Damages," in accordance with the purpose of the printing.

The cost of printing signs, posters, and other advertising matter shall be charged to the account (No. G553), "Advertising—Gas."

The cost of such mechanical calculators, typewriters, duplicating machines, and other office appliances as are not properly capitalized, shall, if for use in general offices, be charged to the account (No. G835), "General Office Supplies and Expenses"; or if for the use of departmental officers, to the proper departmental accounts.

(G850.) Store Expenses

Charge to this account all salaries and expenses in connection with storerooms, including cost of sending materials and supplies from general storerooms to branch storerooms, and the collection of scrap material.

[fol. 2737] (G851.) Stable Expenses

Charge to this account the cost of feed, keep, and shoeing of horses, wages of stablemen, hostlers, veterinary expenses, and all other expenses of stabling horses; also the cost of repairing harness and vehicles.

NOTE.—The cost of horses purchased to replace others should be charged to the account (No. G122), "General Equipment."

(G852.) Undistributed Adjustments—Balance

At least once a year an inventory of materials and supplies shall be taken, and the difference (in respect of any particular class of materials and supplies) between the ledger and inventory balances debited or credited to this account in case it can not be assigned to a specific account. Credit to this account all discounts recovered through the prompt payment of bills for materials and supplies consumed in operation, unless such discounts are applied to the particular bills.

NOTE.—Where materials and supplies have been used in construction as well as in operation, a suitable proportion of the shortages or overages disclosed by the inventory

may be debited or credited to the account (No. G286), "Miscellaneous Construction Expenditures."

(G853.) Duplicate Gas Charges—Cr.

Credit to this account all charges made to any account in gas operating expenses in respect of any gas or other product of gas operations of the corporation consumed therein.

17. Expenses of Outside Operations.—The detailed expense accounts for other than gas operations will be elsewhere provided for.

18. Tax Accounts.—An account shall be kept of the taxes chargeable against each particular class of operations, and one for those chargeable against non-operating revenues. Each tax account shall be appropriately entitled (as e. g., "Taxes Assignable to Gas Operations," "Taxes Assignable to Non-operating Revenues," etc.), and shall be so kept as to show separately the following:

State Franchise Tax on Capital Stock,
State Franchise Tax on Gross Earnings,
Special Franchise Tax,
Taxes on Land (exclusive of improvements),
Taxes on Improvements on Lands,
Taxes on Personal Property,
Other Taxes (showing in detail).

To each tax account there shall be charged monthly the amount of taxes accruing during the month, and such amount shall be concurrently credited to the account "Taxes Accrued" (or to the account "Prepaid Taxes," if such tax is prepaid). The amount of taxes accruing during any month shall, where the levy is unknown, be estimated as nearly as may be, and when the levy is ascertained the matter shall be adjusted during the remainder of the tax year. For example, if at the beginning of a tax year the taxes on a particular class of property are estimated to be $600 for the year, the monthly charge on account of such tax should be $50 until the amount of the levy becomes [fol. 2738] known. If during, say, the fifth month, it is found that the levy for the year is $640, there will already

have been charged up four months at $50 per month, leaving $440 to be charged during the remainder of the year, or $55 for the fifth month and each month thereafter during the remainder of the year.

Such taxes as pertain to two or more classes of operations or to non-operating revenues should be apportioned with regard to such operations and non-operating revenues upon an equitable basis, which basis will be required to be reported in the annual report of the corporation to the Public Service Commission.

19. Uncollectible Bills.—For uncollectible gas bills the following account is provided:

(G870.) Uncollectible Gas Bills

When, after a reasonably diligent effort to collect, any account stated for gas sold has proved impracticable of collection, it shall be charged to this account and credited to the account receivable in which theretofore charged.

20. Definitions of Non-operating Revenue Accounts.—In the following definitions of accounts the letters and numbers prefixed to the titles are inserted solely for convenience of reference and are no part of the titles or of the definitions:

(G901b) Rent Accrued from Lease of Gas Plant

Credit to this account monthly as they accrue all revenues flowing to the corporation from its interests in gas plant or equipment held by others under some form of lease whereby it surrenders possession of such property. This account contemplates that the taxes on property so held are payable by the tenant in possession and charged by him to the appropriate tax account. If under the contract of lease such taxes are payable by the lessor or its assignee, such taxes shall be charged to this revenue account and not to any of the lessor's tax accounts, nor to any of its expense accounts.

(G901d.) Miscellaneous Rent Revenues

Credit to this account monthly as they accrue all miscellaneous rent revenues flowing to the corporation as a return

upon leased property other than gas plant and equipment. Such revenues shall be classified as follows:

Leasehold Revenues: That is to say, all revenues flowing to the corporation from its interests in property held by others under any lease the entire term of which is greater than one year. This contemplates that the taxes on property so held are payable by the tenant in possession and charged by him to the appropriate tax account. If under the contract of lease such taxes are payable by the lessor or its assignee, such taxes shall be charged to this revenue account and not to any of the lessor's tax accounts, nor to any of its expense accounts.

[fol. 2739] Other Rent Revenues: That is to say, all revenues flowing to the corporation from its interests in property held by others under any lease or contract for a term not to exceed one year from the beginning of the term, or held at will or upon sufferance. This account contemplates that the taxes on property of this character shall be paid by the landlord and charged to the appropriate tax account. If under the contract covering the holding for terms of one year or less, or at will, the taxes are to be paid by the tenant, the amount of such taxes shall be credited month by month to this account as they accrue, and shall correspondingly be charged to the tax account covering taxes on property of this character.

Entries in this account must be made in such wise as to show separately the classes above indicated, which will be required to be stated separately in the annual reports to the Public Service Commission.

(G902.) Interest Revenues

Credit to this account monthly as it accrues all—

Interest from Bound Investments: That is to say, all interest accruing to the corporation upon such of its interest-bearing bound investments (as hereinbefore defined) as are liabilities of solvent concerns and individuals.

Interest from Free Investments: That is to say, all interest accruing to the corporation upon such of its interest-bearing free investments (as hereinbefore defined) as are liabilities of solvent concerns and individuals.

Interest from Other Sources: That is to say, all interest accruing to the corporation upon its interest-bearing current assets, special deposits, and all other assets not provided for under the two foregoing heads, where such interest is a liability, actual or contingent, of solvent concerns and individuals.

Entries in this account must be made in such wise as to show separately the classes above indicated, which will be required to be stated separately in the annual reports to the Public Service Commission.

(G903.) Dividend Revenues

Credit to this account at their cash value, and as of the date when collectible, all —

Dividends on Bound Investments: That is to say, all dividends declared by solvent concerns upon stocks held by the corporation among its bound investments.

Dividends on Free Investments: That is to say, all dividends declared by solvent concerns upon stocks held by the corporation among its free investments.

Entries in this account must be made in such wise as to show separately the classes above indicated, which will be required to be stated separately in the annual reports to the Public Service Commission.

(G904.) Profits from Operations of Others

Whenever, in accordance with the terms of any contract, the corporation is entitled to participate in the profits resulting from the operations of others, all revenues accruing [fol. 2740] to the corporation from such source shall be credited to this account.

Note.—This account does not include any dividends on stocks. Such dividends should be credited to the account (No. G903), "Dividend Revenues."

(G905.) Miscellaneous Non-operating Revenues

To this account shall be credited all non-operating revenues accruing to the corporation and not provided for in any of the foregoing accounts.

21. Definition of Non-operating Revenue Deductions Account.—To an account entitled "Non-operating Revenue Deductions" shall be charged all matter provided for under the following sub-accounts:

a. Rent Expenses: This sub-account includes all matters provided for under the following two heads:

Leasehold Expense: That is to say, all expense arising in connection with the procuring of revenues from leaseholds having terms greater than one year, including the cost of negotiating contracts, advertising for tenants, fees paid conveyancers, collector's commissions, cost of enforcing payment of rent, cost of ousting tenants, etc., and all other expense arising in connection with such leaseholds. This applies only to leases conveying the property out of the possession of the corporation, and it includes the expense accruing while the property is idle and awaiting an occupant. This head includes cost of maintenance of the property when such cost is borne by the corporation. Such maintenance includes depreciation as well as reparable wear and tear. It does not include taxes.

Other Rent Expense: This head is analogous to the preceding head "Leasehold Expense," and differs from that only in that this provides for expense in connection with property let for a term of one year or less.

b. Interest Expense: This sub-account includes all expense arising in connection with procuring interest upon investments, such as expense of collection, expense of investigating delay in payment, expense of enforcing payment, and the like. It does not include taxes on such investments.

c. Dividend Expense: This sub-account includes all expense arising in connection with the collection of dividends on stocks of other corporations; also all expense incurred in the investigation of the affairs of the corporations whose stocks are held, whether for the purpose of detecting mismanagement or for the purpose of inducing the declaration of dividends, and all expense connected with enforcing payment of dividends when declared. It does not include taxes on such investments.

d. Others' Operations Expense: This sub-account includes the cost of negotiating contracts whereunder the corporation is to participate in profits resulting from the operations of others; also all expense of collecting the corporation's proportion of such profits, and all expense connected with procuring the modification or the dissolution of any such contract.

e. Miscellaneous Non-operating Expense: This sub-account includes all non-operating expense (as hereinbefore defined) which is not provided for in the foregoing sub-accounts.

[fol. 2741] f. Non-operating Taxes: This sub-account includes all taxes accruing upon non-operating property and all assignable to non-operating revenues.

g. Uncollectible Non-operating Revenues: When any non-operating revenues are judged by the corporation to be uncollectible, the amount thereof shall be credited to the account in which theretofore charged, and charged to the account "Non-operating Revenue Deductions" under the head of "Uncollectible Non-operating Revenues."

NOTE.—In annual reports of corporations to the Public Service Commission this account will be required to be fully analyzed.

22. Income Deductions.—The sum total of the credit balances in the revenue accounts for any particular operation at the close of a fiscal period gives the gross revenue from that operation for that period. This gross revenue diminished by the operating expenses, the taxes, and the uncollectible bills assignable to such operation for the period, gives the income from that operation for the period. Similarly for the non-operating revenues, the non-operating expenses, and the non-operating taxes.

The aggregate of the incomes from the several operations and the non-operating income is the gross income applicable to corporate and leased properties. As has before been said, the gross income is, in the usual case, subject to various compulsory deductions, and these are hereinafter called Income Deductions.

23. Definitions of Income Deduction Accounts.—In the following definitions the letters and numbers prefixed to the titles of the several accounts are inserted solely for convenience of reference and are no part of the titles or of the definitions:

(921.) Interest Deductions

Charge to this account monthly (or as otherwise below directed) all matters provided for under the following five heads:

Absolute Interest Accrued on Funded Debt: This head includes all interest accruing absolutely on the outstanding funded debt of the corporation.

Contingent Interest Accrued on Funded Debt: This head includes, when the contingency occurs, all interest accruing contingently on the outstanding funded debt of the corporation. This includes such matters as interest on income bonds.

Interest Accrued on Receiver's Certificates: This head includes all interest accruing on receiver's certificates which are liens upon the property of the corporation or any part of it.

Interest Accrued on Other Unfunded Debt: This head includes all interest accruing on all unfunded debt of the corporation except receiver's certificates.

Interest Accrued on Debenture Stocks: This head includes all interest accruing on the outstanding debenture stocks of the corporation.

Entries in the account "Interest Deductions" must be made in such wise as to show separately the classes above indicated, which will be required to be stated separately in the annual reports to the Public Service Commission.

[fol. 2742] (922b.) Rent for Lease of Other Gas Plant

Charge to this account monthly all amounts accrued against the accounting corporation for rent of gas plant and equipment which it holds under some form of lease from another company or corporation and of which it has the exclusive possession. Taxes accrued on such plant and equipment shall not be charged to this account but to the

appropriate Taxes account. If such taxes are (under the contract of lease) payable by the lessor or reversioner, they shall be credited to this account and charged to the appropriate Taxes account. Such taxes, when paid by the lessor or revisioner, shall be charged to its rent revenue account and not to its Taxes account, to the end that taxes upon such plant and equipment shall be reported by the corporation in possession.

(922.) Other Rent Deductions

Charge to this account the matters provided for in the following sub-accounts:

f. Joint Facility Rents: Where any plant or equipment is maintained or operated by another corporation for the joint benefit of the accounting corporation and others under a joint arrangement for sharing the expense (on the basis of the relative amounts of benefit to the several participants), if such joint arrangement provides for including in the charge against the accounting corporation any pure rent, profit, or return upon such plant or equipment over and above depreciation and other expense of maintenance and operation, such pure rent, or profit, or return upon property shall be charged to this sub-account.

NOTE.—This should be read in connection with the revenue account (No. 443), "Joint Gas Rent Revenue." (See page 36.)

g. Miscellaneous Rent Deductions: This sub-account includes all miscellaneous rents payable not elsewhere provided for.

NOTE A.—Rents for furnished offices (and for office rooms in office buildings heated and lighted by the landlord) should not be charged to this account, but to the appropriate expense account.

NOTE B.—Entries in this account must be made in such wise as to permit an analysis in the annual report of the corporation in accordance with the sub-accounts above defined.

(923.) Sinking Fund Accruals

Charge to this account month by month all accruals required to be made to sinking funds in accordance with the provisions of mortgages or other contracts requiring the establishment of sinking funds. All accruals to sinking or other funds created voluntarily by the corporation and not in pursuance of the provisions of any mortgage or other contract or of the requirements of law shall be excluded herefrom.

(924.) Guaranties of Periodic Payments

Charge to this account all unsecured accruals of obligations arising under contracts whereby the corporation has guaranteed the annual or more frequent periodic payment of money or performance of other obligation on the part of [fol. 2743] another corporation or person, and because of the default of such other corporation or person the liability of the present corporation has become actual. This account does not include such matters as guaranties of payment of principal of funded debt and other similar things relating to a series of years, nor does it include any guaranties for which the corporation has protected itself through taking ample security. If insufficient security has been taken in respect of such annual or more frequent payments, the unsecured portion thereof shall be charged to this account.

(925.) Loss on Operations of Others

Whenever in accordance with the terms of any contract the corporation is bound to contribute toward reimbursement of the losses resulting from the operations of others, all liabilities accruing to the corporation from such source shall be charged to this account.

(926.) Other Contractual Deductions from Income

Charge to this account month by month all contractual liabilities arising from annual or other more frequent periodic matters and not includible in any of the foregoing accounts. This account includes only deductions from income and not any liabilities arising in exchange for goods or other things purchased.

(927.) Amortization of Landed Capital

Charge to this account at the close of any fiscal period such proportion of the original money cost (estimated if not known) of landed capital as is necessary to cover the proportion of the life thereof expired during such period.

NOTE A.—The amounts charged to this account shall be concurrently credited to the account (No. 374), "Accrued Amortization of Capital." (See page 28.)

NOTE B.—When any landed capital expires or is otherwise retired from service (as e. g., through sale), the capital account or other indicant account (if any) originally charged therewith shall be credited with the amount originally charged, the account "Accrued Amortization of Capital" shall be debited with all amounts theretofore credited to such account in respect of such landed capital so going out of service, the appropriate account shall be debited with the proceeds of sale (if any), and any necessary adjustment shall be made through the "Corporate Surplus or Deficit" account.

(928.) Amortization of Debt Discount and Expense

Charge to this account at or before the close of any fiscal period that proportion of the unamortized discount and debt expense on outstanding debt which is applicable to the period. This proportion shall be determined according to a rule, the uniform application of which during the interval between the issue and the maturity of any debt will completely amortize or wipe out the discount at which such debt was issued and the debt expense connected therewith. Such amortization may at the option of the corporation be earlier effected by charging all or any portion of such discount and debt expense to the account (No. 939), "Other Deductions from Surplus," immediately upon issue of the debt or thereafter.

[fol. 2744] (929.) Amortization of Premium on Debt—Cr.

Credit to this account at or after the close of any fiscal period the proportion of the premium at which outstanding debt was issued which is applicable to the period. This proportion shall be determined according to a rule, the

uniform application of which during the interval between the issue and the maturity of any debt will completely amortize or wipe out the premium at which such debt was issued. Such amortization may at the option of the corporation be effected by crediting all or any portion of such premium to the account (No. 931b), "Other Additions to Surplus," only upon the maturity of the debt.

24. Appropriations.—The balance resulting from closing the foregoing income deduction accounts for any fiscal period into gross income for that period gives the Net Corporate Income for the period. The net corporate income being of the same nature as the corporate surplus shall be closed into the "Corporate Surplus or Deficit" account. The group of accounts which show for any fiscal period the changes in the "Corporate Surplus or Deficit" account are designated the Appropriation accounts, for the reason that substantially all of them are subject only to the discretion of the corporation. At the end of each fiscal period each of the appropriation accounts shall be closed into the "Corporate Surplus or Deficit" account.

25. Definitions of Appropriation Accounts.—In the following definitions of the appropriation accounts the letters and numbers prefixed to the titles of the accounts are inserted solely for convenience of reference and are no part of the title or of the definitions:

(931a.) Bad Debts Collected

When any debt theretofore written off as a bad debt is collected, the amount of the collection shall be credited to this account. Expense involved in such collection shall be charged to this account.

(931b.) Other Additions to Surplus

Credit to this account all additions to surplus because of erroneous accounting in prior fiscal periods, and all other additions to surplus not elsewhere provided for.

NOTE.—A complete analysis of this account will be required in annual reports of corporations to the Public Service Commission.

(932.) Expenses Elsewhere Unprovided For

Charge to this account all expenses not chargeable as a part of operating expenses or of non-operating expenses, such as fines levied on the corporation for violation of law, for misfeasance, for non-feasance, etc., fines levied on directors, officers, and other employees and assumed by the corporation, donations to funds, to churches and other associations, and other like expenses and outgoes.

(933.) Dividends on Outstanding Stocks

When any dividend is declared upon any outstanding stocks of the corporation, the amount of such dividend shall [fol. 2745] thereupon be charged to this account. All entries to this account shall show the amount of stock upon which the dividend is declared, the class of such stock, and the rate of the dividend as well as the amount thereof; and if the dividend is payable in any other thing than money, such thing shall be described in the entry with sufficient particularity to identify it, and the actual money value thereof shall be stated as the amount of the dividend.

When any dividend is declared upon the stocks of the corporation held in its treasury, the amount of such dividend thereon shall be credited to this account. Entries of credits to this account shall be made with the same degree of particularity as is prescribed in the preceding paragraph.

(934.) Amortization Elsewhere Unprovided For

Charge to this account such amortization as is not elsewhere provided for. This account provides for all optional amortization, such as that of discount on stocks outstanding, abandoned property, etc.

(935.) Appropriations to Reserves

Charge to this account all optional appropriations to reserves.

(936.) Gifts to Controlled Corporations

Charge to this account all gifts made by the corporation to its controlled corporations, also such portions of all advances thereto as are not carried as assets.

(937.) Other Appropriations

Charge to this account all optional appropriations made by the corporation and not elsewhere provided for.

NOTE.—A complete analysis of this account will be required in annual reports of corporations to the Public Service Commission.

(938.) Bad Debts Written Off

Charge to this account the amount by which debts are written off from the accounts of the corporation when they become stale and are placed in the "bad debt" class.

NOTE.—Such "uncollectible bills" as have been provided for in the heretofore defined "uncollectible bills" accounts must not be included in this account.

(939.) Other Deductions from Surplus

Charge to this account all deductions from surplus because of erroneous accounting in prior fiscal periods, and all other deductions from surplus not elsewhere provided for.

NOTE.—A complete analysis of this account will be required in annual reports of corporations to the Public Service Commission.

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[fol. 2750] At an Adjourned Meeting of the Public Service Commission for the First District Duly Held at Its Office, No. 120 Broadway, in the Borough of Manhattan, City and State of New York, on the 29th Day of June, 1917.

Present: Oscar S. Straus, Chairman; Henry W. Hodge, Travis H. Whitney, Charles S. Hervey, Commissioners.

Case No. 578

In the Matter of a Uniform System of Accounts for Gas Corporations within the Jurisdiction of the Commission

Order Modifying the Final Order

An order having been adopted by the Public Service Commission, First District, on December 8, 1908, prescribing a uniform system of accounts to be kept by gas corporations subject to its jurisdiction, it is hereby

Ordered, That Schedule A of the Uniform System of Accounts for Gas Corporations be modified by the substitution for paragraphs 9-22 thereof the matter contained in Schedule 1 appended hereto.

Ordered, That in addition to such amendment there be inserted as an introduction to the definitions of capital in said Schedule A the following statement:

In prescribing this uniform system or method of keeping accounts, records and books to be observed by such corporations, the Commission is not undertaking that any item set out in any account will have the Commission's approval either as to amount or character in fixing a rate or authorizing an issue of securities. The system or method of accounts prescribed is designed to set out the facts in connection with the income, outgo, etc., and the Commission will determine in any proceeding involving the fixing of a rate or authorizing an issue of securities just what consideration shall be given to items in the several accounts.

[fol. 2751] The following definitions of capital relate to the cost of productive property, which is one of the items of information required in the consideration of applications for the consent of the Commission to the issue of securities. These definitions are applicable to specific expenditures relating to specific property rather than the property invest-

ment of the company in its entirety. A specific expenditure may therefore be properly classified as an "addition" when it does not take the place of anything previously existing without implying that this justifies the issue of additional securities. Before determining that an outlay for an addition may be provided for by the issue of additional securities, the Commission may require evidence that the entire property investment has been increased by the amount of the specific addition, and that the expenditure has not been made from the proceeds of earlier issues of securities or from the proceeds of sale of other property or from funds set aside for the purpose of maintaining the investment unimpaired.

It is the practice of the Commission in every case to require the presentation of evidence respecting the adequacy of the provision made for meeting depreciation or consumption of capital by charges against revenue in accordance with the terms of accounts elsewhere defined in this classification. Unless and until otherwise ordered, the moneys reserved from income for the preservation of the capital investment are not required to be segregated from other assets in a special cash account or fund, nor to be retained until they can be expended in replacing any specific property. On the contrary, the moneys so reserved will be available for the acquisition of other assets and in the ordinary case will be concurrently expended either for replacements or additions, to the end that there shall be no idle cash at the same time that there is current use for funds for capital investment.

While it is not at present required that the depreciation reserve "Accrued Amortization of Capital" shall be subdivided into the various classes of fixed capital hereinafter specified, the Commission recommends that such subdivision be made and entered year by year in a "Plant Ledger" or "Register of Fixed Capital."

Ordered, That this order take effect on the first day of January, 1918.

[fol. 2752] Schedule 1

9. Further Classification of Capital.—Fixed capital is further divisible into original capital, additions, betterments, and renewals and replacements, as defined below.

10. Original capital is capital put into service in carrying out such part of the plans for construction and finance as is authorized for immediate execution at the outset of the enterprise.

11. Additions comprise tangible or intangible capital which is added to original capital and does not take the place of anything previously existing.

12. Betterments comprise the enlargement or improvement of existing structures, facilities and equipment. When a betterment consists in the substitution of a superior part for an inferior part retired (as, for example, the strengthening of a building by the substitution of heavier girders), the amount of the betterment is the excess cost of the new part over the cost of the part retired. (If the cost of the part retired is not known, it shall be estimated and the facts upon which the estimate is based shall be shown.) Changes or alterations in existing structures, facilities and equipment necessary or incidental to the installation of a betterment shall be classed as repairs, and the cost of such changes or alterations, less salvage, if any, shall be charged to the appropriate operating expense account.

13. Renewals include all extensions of terms of years in land and tangible fixed capital, and all extensions of the life period of franchises and other intangible fixed capital.

14. Replacements include all substitutions for capital exhausted or become inadequate in service, the substitutes having substantially no greater capacity than the things for which they were substituted. When, through wear and tear or through casualty, it becomes necessary to replace some part of any structure, facility, or unit of equipment, and the extent of such replacement does not amount to a substantial change of identity in such structure, facility, or unit of equipment, the replacement of such part is to be considered a repair, and the cost of such repair is to be treated as an operating expense, and must not be charged to any capital account.

NOTE A.—Any replacement that involves a change in the type or character of construction as well as capacity of the

part replaced (such, for illustration, as the substitution of concrete or steel poles for wood poles in a division or section of an electric line) should be recorded in capital account, after the capital account has been relieved of the cost of the part replaced. In order, however, to simplify the accounting, replacements of parts or sections of continuous capital, such as track, gas mains and electric line, even when involving a change in type or character, shall be treated as repairs in case the cost of a continuous section does not exceed $100; and office furniture, small buildings, and equipment of minor importance, when replaced in kind and without betterment, shall be treated according to the same rule.

NOTE B—When the replacements to be made to an important building or other structure, machine or piece of apparatus will constitute the major portion of its value [fol. 2753] when replaced, the entire structure, machine or piece of apparatus when taken out of service shall be considered as retired and the cost thereof credited to capital account, as provided in Paragraph 15, and the reconstructed property, including that portion of the original property not removed at its present value, shall be considered as an addition and the cost thereof accounted for accordingly.

15. Withdrawals or Retirements.—To the end that the capital accounts shall at all times disclose the cost of all property in service, the cost of retired capital, whether replaced or not, must be deducted from (i. e., credited to) the capital account. Every gas corporation is therefore required to take such measures and establish such procedure as will insure strict compliance with these requirements. * * * When anything is worn out, lost, sold, destroyed, abandoned, surrendered upon lapse of title, become unserviceable, or otherwise withdrawn or retired from service, the amount at which such thing stood charged in the capital account shall be credited to the capital account in which it stood charged at the time of exhaustion or retirement, and the entry of such credit shall cite by name and page of book or other record the original entry of cost of the thing retired. If there is no such original entry, that fact shall be stated in connection with the credit entry.

If the amount originally charged (i. e., the ledger value) is not separately recorded, it shall be taken to be the proportionate share of said property in the value of the entire group in which the property is scheduled. The entry shall state the fact of such estimation.

NOTE A—The foregoing rule shall not apply to capital temporarily out of service, provided such period of temporary disuse does not exceed two years. In their annual reports to the Public Service Commission corporations will be required to give particulars concerning all capital temporarily disused and not credited to the proper capital account in accordance with the foregoing rule.

NOTE B.—No receiver or other person temporarily in charge of a gas corporation shall be relieved of the foreing requirement through failure to obtain the records of the corporation. If by reason of the absence of the corporate records, he is unable to make the proper credits to the capital accounts of the corporation for retirements, he shall open on his books the two historical accounts "Property Retired During the Receivership" and "Depreciation Accrued Prior to the Receivership" and credit to the former account the original cost in accordance with the foregoing requirement, concurrently charging the same amount (less salvage, if any) to the several depreciation reserves.

16. Entries Must Enable Identification.—Every debit or credit to a fixed capital or other investment account must be made in such wise as to be readily identified with the particular item of property to which it relates. For each item (or project) of fixed capital or other investment the records shall show the date of the entry, the date of acquisition or installation, the date when placed in service, the actual money cost, and the description thereof with such particularity as to enable the location and identification thereof (including, in case the item is movable, the name of the manufacturer and the identifying mark or number, if any, imprinted thereon, and such other particulars as may be necessary for identification.) Where two or more items are acquired under a single undivided contract, the entry in respect of each shall refer to the others, and shall

state the entire consideration, and shall also state the portion thereof fairly applicable to the particular item covered by the entry. When any item of capital is withdrawn from [fol. 2754] service, the date of withdrawal shall be included in the withdrawal entry relating to such item.

NOTE A.—In the case of continuous structures like electric lines, gas mains, etc., the record shall be itemized to the extent that no item shall contain more than one operating division or section or more than one type of construction. The entry for any item shall so specify the principal physical characteristics (such as size, weight, type, etc.) of the chief constituent parts of the item, together with location, that identification may be assured.

NOTE B.—The date when an item of fixed capital is placed in service may, if preferred, be kept in the engineering records.

17. Work Orders Required for Changes in Fixed Capital.—Each extension, improvement, retirement or other change in the property of a gas corporation shall be covered by a "work order" (or "job order") definitely designated by number, name, or other distinguishing mark, issued by the officer having jurisdiction in such matters. Such work order shall describe in detail the ownership, character and location of the work to be undertaken, state the approximate dates of commencement and completion, and bear reference to (a) the authorization under which it is undertaken, (b) the detailed estimates of its cost, and (c) maps, profiles, plans, diagrams, specifications, files, etc., applicable to the work. All work orders and supporting records shall be preserved during the existence of the property to which they relate and shall be so filed as to be conveniently accessible for examination. . Where a betterment, substitution, replacement or retirement of property is involved, the work order shall show the date of installation of the property enlarged, improved, replaced or withdrawn, and shall cite by name and page of book the accounting and engineering records covering such installation. If a work-order system was in use at the time such property was installed, the work order covering the withdrawal of such property shall cite the work order under

which it was installed, as well as the original cost at which such property was charged in capital account on the books of the corporation. . . . When work involves more than one capital account as defined in the Uniform System of Accounts for Gas Corporations, a separate work order shall be issued for the work chargeable to each account. The corporation may in exceptional cases issue a work order covering more than one account, provided that such fact is stated in the work order, and provided that the estimated cost is so prepared that details of labor, material, apparatus, references, etc., as required above, shall be available for the part of the work which is chargeable to each account. . . . A copy of each work order, or a list of such orders, shall be filed with the Commission within one week from the time of issuance.

NOTE.—Fixed capital charges for regularly recurring work, such as setting meters, running services or other similar projects, the individual cost of which does not exceed $250, may be covered by standing orders. A monthly report shall be filed with the Commission showing the number and total cost of units installed under each standing order.

18. Balance Sheet Accounts for Work in Progress.—The work or job orders shall accumulate current charges for labor and material applied to the particular job or project until its completion in such wise as to show the total cost of each completed project. The aggregate amount of such charges on all open work orders shall be carried in a sus-
[fol. 2755] pense account designated "Work in Progress" until transfer can properly be made to the permanent accounts; provided, however, (1) that the cost of additions shall be carried until the completion of the work in a fixed capital account to be designated "Unfinished Construction," and (2) that the cost of work involving the removal or retirement of any fixed capital shall not be carried in suspense beyond the end of the next succeeding fiscal year without the permission of the Commission, and (3) that the cost of repair work shall not be carried in suspense beyond the end of the current fiscal year.

NOTE A.—If at the beginning of a job involving the replacement or retirement of any fixed capital, the accounting

corporation shall make full credits therefor to capital account, the cost of installing new property in substitution or replacement may be carried in the fixed capital account "Unfinished Construction."

NOTE B.—Requirement of the use of the above-mentioned clearing accounts "Work in Progress" and "Unfinished Construction" will be suspended in the case of a company which satisfies the Commission that the system which it has in use for recording construction expenditures produces similar results in respect of the following essential matters:

(1) Complete identification of expenditures with property.

(2) A clear statement of the total cost of each job or project.

(3) The exclusion from the fixed capital account of all duplications (replacements) arising out of reconstruction work.

In case these conditions are met and the clearing accounts are not used, all debits or credits to fixed capital accounts shall be contemporaneously spread over the authorizations or orders to which they relate and the fact established at usual accounting intervals that the respective totals are in agreement.

NOTE C.—The accumulated charges on standing work orders for regularly recurring work, such as the setting of meters, running services, etc., shall be closed out monthly to the permanent account.

19. Costs of New Capital to be Actual Money Costs.—All charges made to capital or other accounts on or after January 1, 1909, shall be the actual money cost of the things in respect of which they are made. When the consideration actually given for the thing in respect of which a charge to a capital account is made is anything other than money, the actual consideration shall be described in the entry with sufficient fullness and particularity to identify it, and the amount charged shall be the actual money value of such consideration at the time of the transaction.

20. Discounts upon Securities not to be Charged to Capital Accounts.—Discounts upon securities and other com-

mercial paper issued in payment for capital are to be provided for in other accounts and must in no case be charged to the capital accounts.

21. Costs of Labor, Materials and Supplies.—Cost of labor (employed in construction) includes not only wages, salaries, and fees paid employees, but also such personal expenses of employees as are borne by the corporation. Cost of material and supplies consumed in construction is the cost at the places where they enter into construction, including cost of transportation and inspection when specifically assignable. If such materials and supplies are passed through storehouses, their cost entered in the account may include a suitable proportion of store expense.

22. Improvements on Leased Property.—In the case of leases where substantially the full benefit of improvements [fol. 2756] will be obtained by the lessee, the cost of additions to and betterments of leased property should be charged to a sub-account under the appropriate fixed capital account, and depreciation and retirements in connection therewith treated in the same manner as on company-owned property. In case the full benefit of improvements will not be obtained by the lessee because of reversion to the lessor at the expiration of the lease, the cost of improvements should be charged to suspense and cleared by uniform charges to rent deductions within the period of the lease. Ordinary current repairs, including minor rearrangements and changes in connection with leased buildings, should be charged to the appropriate maintenance accounts. Expenditures charged to lessors or for which lessors are required under the leasehold agreement to reimburse the lessee prior to the termination of the lease should not be charged to the fixed capital accounts of the lessee.

[fol. 2757] PLAINTIFF'S EXHIBIT 245

[fol. 2758] Uniform System of Accounts for Gas Corporations Prescribed by the Public Service Commission, State of New York

December, 1923

[fol. 2759] Contents

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[fol. 2760] STATE OF NEW YORK:

PUBLIC SERVICE COMMISSION

At a Session of the Public Service Commission Held in the City of Albany on the 19th Day of December, 1923

Present: William A. Prendergast, Chairman; William R. Pooley, Charles Van Voorhis, Oliver C. Semple (in the negative), James A. Parsons, Commissioners.

Case No. 746

In the Matter of Establishing a Uniform System of Accounts for Gas Corporations

The Commission having had under consideration the advisability of revising the Classification of Accounts for Gas Corporations now in effect in the State of New York, and having caused careful study to be given to the entire subject, and having held a public hearing in said matter at the office of the Commission at Albany, N. Y., on October 31, 1923, and having determined that the Uniform Classification of Accounts for Gas Corporations, a copy of which is now before the Commission, embraces a system of accounts suitable for the use of gas corporations in this State and that the adoption and use thereof, in lieu of the system of accounts now in effect, should be required of all gas corporations in this State having average operating revenues of more than $10,000 per year,

It is ordered:

1. That the Uniform System of Accounts for Gas Corporations, with the text thereto, prepared under the direction of this Commission, a copy of which is before the Commission, be and the same is hereby approved.

2. That the said Uniform System of Accounts for Gas Corporations be and hereby is prescribed for the use of all gas corporations (as that term is defined in the Public Service Commission Law) subject to the supervision of this [fol. 2761] Commission and having average operating revenues of more than $10,000 per year, and that every such gas corporation be required, and it is hereby required, on and after July 1, 1924, to keep its records and accounts in conformity therewith; provided, however, that any such gas corporation may, at its option, keep its records and accounts in conformity with this order and said Uniform System of Accounts from and after the first day of any month prior to said July 1, 1924. Every gas corporation for which this Uniform System of Accounts is prescribed shall, within thirty days after it has commenced to keep its records and accounts in accordance with this order and said Uniform System of Accounts, notify the Commission of the date of such commencement.

3. That during the twelve months following the date on which said Uniform System of Accounts becomes effective, any gas corporation may, for purposes of comparison, keep on its books, in addition to the accounts hereby prescribed, such portion or portions of its present accounts as may be deemed desirable by any such corporation.

4. That for purposes of efficiency of administration and operation any corporation may, unless or until otherwise ordered, keep on its books any temporary or experimental accounts, and any accounts covering particular divisions of its operations, provided that such temporary, experimental, or divisional account shall not impair the integrity of any account hereby prescribed.

5. That so far as any gas corporation has not classified according to the accounts previously prescribed by the Public Service Commission for such corporations its investment in fixed capital made prior to the effective date of this classification, it shall retain upon its books the existing fixed capital accounts until such time as those accounts can be re-classified according to the new prescribed system; provided that when such re-classification is undertaken by the accounting company, it shall submit said re-classification to the Commission for its approval and shall not allocate such distribution of fixed capital upon its books until the approval of the Commission has been obtained.

6. That so far as the fixed capital accounts of a gas corporation have been classified according to the system previously prescribed by this Commission, and such distribution has been approved by the Commission, such corporation shall at once proceed to re-distribute to such extent as may be necessary the balances in its fixed capital accounts so that they shall conform to the classification herein prescribed. Summary statements of the journal entries necessary for such re-distribution shall be filed with the Commission within six months from the date on which said Uniform System of Accounts becomes effective.

[fol. 2762] 7. That in prescribing this system of accounts, the Commission does not commit itself to the approval or acceptance of any item set out in any account, for the purpose of fixing rates or in determining other matters before

the Commission. The prescribed classification of accounts is designed to set out the facts in connection with the capitalization, construction, income, expenditures, etc., and therefrom the Commission will determine, in connection with such matters as may be under advisement from time to time, just what consideration shall be given to the various items in the several accounts.

8. That this order shall take effect immediately, except as otherwise provided above, and a copy hereof and of the Uniform System of Accounts herein prescribed shall be served upon each gas corporation to be affected thereby.

By the Commission.

Francis E. Roberts, Secretary.

STATE OF NEW YORK,
Public Service Commission, ss:

I have compared the preceding copy with the original order of the Public Service Commission, dated December 19, 1923, in Case 746, In the matter of establishing a uniform system of accounts for gas corporations, on file in this office, and I do hereby certify the same to be a correct transcript therefrom and of the whole thereof.

Witness my hand and the seal of the Public Service Commission, at the City of Albany this — day of ——, one thousand nine hundred and ——.

—— ——, Secretary.

[fol. 2763] Uniform System of Accounts for Gas Utilities

General Instructions and Definitions

1. Authority for Uniform System of Accounts.

This Uniform System of Accounts for Gas Corporations is established and issued by the Public Service Commission under the following provision of the Public Service Commission Law (chapter 48 of the Consolidated Laws):

§66. "The commission shall * * * 4. Have power, in its discretion, to prescribe uniform methods of keeping accounts, records and books, to be observed by gas corporations and electrical corporations and by municipalities

engaged in the manufacture, sale and distribution of gas and electricity for light, heat or power. It may also in its discretion prescribe, by order, forms of accounts, records and memoranda to be kept by such persons, corporations and municipalities. Notice of alterations by the commission in the required method or form of keeping a system of accounts shall be given to such persons or corporations by the commission at least six months before the same shall take effect. Any other and additional forms of accounts records and memoranda kept by such corporation shall be subject to examination by the commission."

2. Gas Corporation Defined.

The Public Service Commission Law defines gas corporation as follows:

§2, Subdivision 11. "The term 'gas corporation,' when used in this chapter includes every corporation, company, association, joint-stock association, partnership and person, their lessees, trustees or receivers appointed by any court whatsoever, owning, operating or managing any gas plant except where gas is made or produced or distributed by the maker on or through private property solely for its own use or the use of its tenants and not for sale to others."

§5-b. "Corporations formed to acquire property or to transact business which would be subject to the provisions of this chapter, and corporations possessing franchise for any of the purposes contemplated by this chapter, shall be deemed to be subject to the provisions of this chapter although no property may have been acquired, business transacted or franchises exercised."

[fol. 2764] Whenever the term "gas corporation" is used in this classification it shall be understood to have the inclusive meaning given it by the definition quoted above. The term "accounting company" is used in a like sense.

3. Accounts to be Kept by Double Entry Method.

All the accounts (other than purely statistical accounts) defined in this classification must be kept by the double entry method.

4. Account Numbers Not a Part of Title.

The numbers prefixed to account titles in this classification are solely for convenience of reference and are not part of the titles or definitions.

5. Accounting Period.

It is recommended that each gas corporation select the month as its accounting period and that it make its bookkeeping entries on a monthly basis. It may, however, select a quarterly or other basis if that will better meet the conditions under which it conducts its business. Each corporation will be required to close its books at the end of the fiscal year for which it makes its annual report.

6. Records.

Each gas corporation shall so keep its general accounting books and all other books and records which support in any way the entries to such accounting books that it can furnish at any time full information as to any account kept by it. Moreover, it shall support each entry to each account with such detailed information as will enable a ready identification and verification of the facts recorded therein.

The books referred to herein include not only books of account in a limited technical sense but all other records such as minute books, stock books, etc., which will be useful in developing the history of any of the accounting company's transactions.

7. Questions of Interpretation.

In order that uniformity in the application of the provisions of this classification may be secured, accounting officers are requested to submit all questions of doubtful interpretation to this Commission for consideration and decision.

8. Accounts to be Kept.

For the purpose of effectively applying the classification of Operating Expenses herein set forth to the accounts gas corporations, such corporations are divided into four classes, as follows:

[fol. 2765] Class A—Corporations aving avehrage annual operating revenues exceeding $500,000.

Class B—Corporations having average annual operating revenues exceeding $50,000 but not over $500,000.

Class C—Corporations having average annual operating revenues exceeding $10,000 but not over $50,000.

Class D—Corporations having average annual operating revenues of $10,000 or less.

All gas corporations for whom this Uniform System of Accounts is prescribed will keep Balance Sheet, Fixed Capital, Income, Point and Loss, and Operating Revenue accounts as provided in this System of Accounts (so far as applicable to their business).

[fol. 2766] Standard Form of Balance Sheet

Assets and Other Debits

101. Fixed capital.

Current Assets:

111. Cash.
112. Notes receivable.
113. Accounts receivable.
114. Interest and dividends receivable.
115. Marketable securities.
116. Materials and supplies.
117. Prepayments.
118. Subscribers to capital stock.
119. Miscellaneous current assets.

Miscellaneous Assets:

121. Investments in affiliated companies.
122. Miscellaneous investments.
123. Sinking funds.
124. Replacement fund.
125. Miscellaneous special funds.
126. Special deposits.

Suspense:

131. Unamortized debt discount and expense.
132. Property abandoned.
133. Jobbing accounts.
134. Clearing or apportionment accounts.
135. Work in progress.
136. Miscellaneous suspense.

Adjustment Accounts:

142. Reacquired securities.
143. Treasury securities.
150. Profit and loss—deficit.

[fol. 2767] Standard Form of Balance Sheet

Liabilities and Other Credits

201. Capital stock.
202. Premium on capital stock.
203. Capital stock subscribed.
211. Long term debt.
212. Receiver's certificates.

Current Liabilities:

221. Notes payable.
222. Accounts payable.
223. Consumers' deposits.
224. Matured interest unpaid.
225. Dividends declared.
226. Matured long term debt unpaid.
227. Miscellaneous current liabilities.

Accrued Liabilities:

231. Taxes accrued.
232. Interest accrued.
233. Miscellaneous accrued liabilities.
241. Advances from affiliated companies.

Reserves:

251. Retirement reserve.
252. Casualty and insurance reserve.
253. Unamortized premium on debt.
254. Sinking fund reserves.
255. Contributions for extensions.
256. Contingency reserve.
257. Miscellaneous reserves.
261. Miscellaneous unadjusted credits.
270. Profit and loss—surplus.

[fol. 2768] Balance Sheet Accounts

General Instructions and Definitions

1. Balance Sheet Accounts Defined.

By balance sheet accounts are meant those titles under which the ledger accounts are combined and summarized to show the assets, liabilities and surplus or deficit of an enterprise at a given time. Where the title and definition of a balance sheet account clearly indicate that it is a summary of other accounts, it is not required that a special ledger account shall be raised under such title to include the balances from the accounts usually carried on the ledger.

2. Form of Balance Sheet.

The standard form of balance sheet is shown on pages 4 and 5. Certain of the terms there used are defined, for the sake of greater clearness, in the following paragraphs.

3. Current Assets.

Current assets are those assets that are readily converted into money or capable (in the case of materials and supplies) of being used in operation or construction.

4. Investments.

Investment represents the relatively permanent employment of property for the purpose of directly or indirectly producing revenue. Investment in permanent assets devoted to the undertakings for which the accounting company is primarily organized is called fixed capital investment or

simply fixed capital. Property in the form of assets necessary to the conduct of the accounting company's operations of which the individual items are subject to frequent change is sometimes said to represent an investment in working capital. Investments may also be of property segregated in special funds; of property devoted to the use of affiliated corporations; or of property not devoted to the undertakings for which the accounting company is primarily organized, as more specifically defined in account No. 122, "Miscellaneous Investments," which see. Encumbered investments are those held subject to a lien or other encumbrance of some character. Unencumbered investments are those held free of all encumbrances.

5. Funds.

Funds are assets, usually those capable of ready conversion into cash, set aside in the hands of trustees or otherwise restricted to specific uses.

[fol. 2769] 6. Suspense Accounts.

Suspense accounts are accounts in which may be carried any expenditure, the appropriate disposition of which is not yet determined, or any loss which may properly be spread over a period of time, or any other debit which may be amortized through charges made to expense or other income accounts at intervals over a period of time; credit items, the final disposition of which is not yet determined, may also be carried in suspense under account No. 261, "Miscellaneous Unadjusted Credits." Any debit or loss item which properly may be spread over a period of time shall be amortized only after an order of the Commission providing for the same.

7. Adjustment Accounts.

Adjustment accounts are accounts in which may be carried debits that offset certain liabilities but which it is not desirable, as a matter of bookkeeping convenience, to charge against the liability accounts concerned.

8. Current Liabilities.

Current liabilities are those which are definitely determined in amount and are either matured at the date of the

balance sheet or become due within a year from date or upon demand of the creditor.

9. Accrued Liabilities.

Accrued liabilities are those not yet due, but which are to become due in the near future and which accrue or grow from day to day, such as unmatured interest, rents, taxes, etc. Credits to accounts representing accrued liabilities whose amounts are not definitely known, as in the case of many taxes, are made on the basis of estimates which are adjusted when the proper amounts become known.

10. Reserves.

Reserves are credit accounts created through arbitrary or estimated charges made to provide wholly or in part for matters to be later determined.

11. Premium on Capital Stock.

Ledger accounts shall be provided to cover the premiums on each class of capital stock issued or assumed by the accounting company. The total of the net credit balances in these several accounts shall be included in account No. 202, "Premium on Capital Stock."

By the term premium is meant the excess of the actual cash value of the consideration received for stock issued or assumed over the par value of such stock (and accrued dividends, if any).

[fol. 2770] Entries in these accounts representing premiums realized shall be carried therein until offset by credits to Profit and Loss upon reacquirement of the stock. In case the accounting company is permitted by the Commission and elects to distribute all or any part of the net premium on its capital stock to its stockholders, the amount thus distributed shall be charged to the Premium account.

For the purpose of this Classification, the premium realized at the sale of capital stock shall not be considered a Profit and Loss item except upon reacquirement of the stock sold.

When stock which has been issued or assumed by the accounting company is reacquired, the difference between the price paid and the par value of the stock shall be credited to Profit and Loss. Concurrently, the premium account

for the particular issue of stock reacquired shall be adjusted through Profit and Loss to the extent of the premium applicable to the shares reacquired. This does not apply to the purchase of securities solely for special funds in which the accounting company carries at cost instead of par value securities issued or assumed by itself.

In case the premium realized at the prior sale of the stock reacquired has been included in an asset account other than the Premium account, such asset account shall be concurrently adjusted through Profit and Loss to the extent of the premium previously included therein with respect to the shares reacquired.

12. Discount, Expense and Premium on Long Term Debt.

Ledger accounts shall be provided to cover discounts, expense and premiums at the sale of each class of long-term debt (including receiver's certificates) issued or assumed by the accounting company. Th total of the net debit balances remaining in these several accounts shall be included in account No. 131, "Unamortized Debt Discount and Expense," and the total of the net credit balances in account No. 253, "Unamortized Premium on Debt."

By the term discount is meant the excess of the par value of the securities issued or assumed and the accrued interest thereon, over the actual cash value of the consideration received for such securities. By the term premium is meant the excess of the actual cash value of the consideration received for securities issued or assumed over the par value of such securities and the accrued interest thereon.

By the term expense are meant all expenses in connection with the issue and initial sale of evidences of debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording mortgages and trust deeds; cost of printing bonds, certificates of indebtedness, and other commercial paper having a life of more than one year; fees paid trustees acting under mortgages and trust deeds; [fol. 2771] fees paid for legal services to trustees relative to mortgage securities; fees and commissions paid underwriters and brokers for marketing such evidences of debt; and other like expense.

Each month (or other accounting period) there shall be charged to income account "Amortization of Debt Discount and Expense" a proportion (based upon the ratio of such fiscal period to the remaining life of the respective securities) of each of the debit balances in these accounts, and correspondingly there shall be credited to income account "Amortization of Premium on Debt" a similar proportion of each of the credit balances in these accounts.

When any long term debt which has been actually issued to bona fide holders for value is reacquired by the accounting company, a proportion of the balance remaining in the accounts covering discount, expense, and premium on long term debt of the class of security reacquired shall be credited or charged, as may be appropriate, to Profit and Loss. Such proportion shall be based upon the ratio of the par value of the security reacquired to the par value of all the securities of the same class actually outstanding immediately before such reacquirement. This does not apply to the purchase of securities solely for special funds in which the accounting company carries at cost instead of par value securities issued or assumed by itself.

In case, however, the premium or discount realized at the prior sale of the securities reacquired has been included (in excess of the proportion authorized in the text of fixed capital account No. 355, "Interest during Construction") in an asset account other than the premium and discount account, such asset account shall be concurrently adjusted through Profit and Loss to the extent of such excess of the premium or discount previously included therein with respect to the securities reacquired.

Except as provided in account No. 355, "Interest during Construction," no discount on long term debt shall be charged to or included in any account as a part of the cost of acquiring any property, tangible or intangible, or as a part of the cost of operation.

13. Contingent Assets and Liabilities.

Contingent assets and liabilities shall not be included in the body of the balance sheet statement. Whenever the balance sheet is stated, however, contingent assets and liabilities, if any, should be shown in detail in a supplementary statement. Contingent assets represent possible

sources of value contingent upon the fulfilment of conditions regarded as uncertain. Contingent liabilities include items which may under certain conditions become obligations of the company, but are neither direct nor assumed obligations at the date of the balance sheet.

[fol. 2772] Text Pertaining to Balance Sheet Accounts

Assets and Other Debits

101. Fixed Capital.

This account shall include the cost of property having an expectation of life in service of more than one year which is devoted to the operations conducted by the accounting company, less deductions for property abandoned, sold, or otherwise retired.

Separate subdivisions shall be used for each distinct class of operations conducted by the accounting company, as for example, "Fixed Capital—electric," "Fixed Capital—gas." If, however, the accounting company conducts two or more separate and distinct classes of operations, as in the case of a company having both an electric and a gas department, expenditures chargeable to such fixed capital accounts as "Land," "Organization," "General Structures," "Engineering and Superintendence," etc., which are not assignable to a particular department or kind of operations, may be shown in a subdivision having the title "Fixed Capital—general." The foregoing shall not be construed to prohibit the apportionment of such expenditures between departments on a more or less arbitrary basis provided this basis is clearly stated in the accounting company's public reports.

111. Cash.

This account shall include all money coming into the possession of the accounting company in which it has a beneficial interest. This covers coin of the United States, United States treasury notes, gold and silver certificates and greenbacks, and bank bills payable to bearer on demand; also all bank credits, checks and drafts receivable subject to satisfaction or transfer upon demand (whether payable to bearer or to order).

112. Notes Receivable.

This account shall include the cost of all notes and bills receivable which are the property of the accounting company and upon which solvent concerns or individuals are liable. This covers demand notes, drafts, etc., issued by others than banks, and time notes, drafts, etc., by whomever issued. This account does not include notes coming within the definition of "Investments in Affiliated Companies" or "Miscellaneous Investments" (for which see pages 13 and 14).

113. Accounts Receivable.

This account shall include all amounts (other than deposits in banks) owing to the accounting company upon [fol. 2773] open book accounts with solvent concerns and individuals; also the cost of all accounts and claims upon which responsibility is acknowledged by the solvent concerns and individuals or which are sufficiently secured to be considered good, and of all judgments against such concerns where the judgment is not appealable or suspended through appeal. This account does not include negotiables.

Note A.—The record of accounts receivable shall be kept in such manner as to permit the ready segregation of the three groups, consumers' accounts, accounts with affiliated companies, and miscellaneous accounts receivable.

Note B.—It is suggested that, when practicable, consumers' accounts be further classified into current month accounts, accounts more than one month but less than one year old, and accounts over one year old.

114. Interest and Dividends Receivable.

This account shall include the amount of interest accrued to the date of the balance sheet on funded and unfunded securities, loans, open accounts, mortgages and deposits held by or for the accounting company; dividends declared on stocks similarly held, and dividends accrued on stocks when contracts require that the dividend be paid at stated times.

Note.—No amount representing interest or dividends receivable shall be included in this account unless its pay-

ment is reasonably assured by past experience and anticipated provision, or otherwise. But the definition of this account should not be construed to prevent the carrying of interest and dividends receivable on a suspense account until collection has actually been made, even though the debtor be considered to be solvent.

115. Marketable Securities.

This account shall include the cost of marketable securities (other than those issued or assumed by the accounting company) held in its treasury unpledged and free for sale and not necessary or desirable for it to hold for the purpose of maintaining the integrity of its business or operations. Securities which may not readily be sold at their fair value should be classed as "miscellaneous investments" and included in account No. 122, "Miscellaneous Investments."

Records shall be kept which will permit ready analysis of the balance in this account as between:

(a) Stocks.

(b) Bonds.

(c) Long term notes (not classifiable as "Notes Receivable" properly includible in account No. 112, "Notes Receivable.")

(d) Miscellaneous.

116. Materials and Supplies.

This account shall include the balances representing the cost (including transportation, insurance, and inspection charges, customs duties, etc.) of all materials and supplies not charged out in the accounting company's accounts, re- [fol. 2774] gardless of whether the same are intended to be consumed in construction or in operation, or later to be sold. Trade or cash discounts allowed in connection with the purchase or the payments for materials and supplies shall be credited to the particular bills on which such discounts are allowed or to clearing account "Store Expenses" when not practicable to credit the particular bills.

The cost of materials and supplies includes all specifically assignable transportation charges incurred in obtaining delivery of such materials and supplies upon the premises

of the purchaser, and the cost of any special tests made thereon prior to their acceptance.

When any materials or supplies the cost of which has been charged to this account are issued for use, the amount at which they stand charged herein should be credited to this account and charged to the proper construction, operating expense, or other account.

The scrap or salvage of things retired from service shall be charged to an appropriate sub-account in this account while such things remain the property of the accounting company. If such salvage value is not known and cannot readily be determined it shall be estimated.

Inventories of materials and supplies shall be taken at least annually, and any shortage or overage disclosed by such inventories shall be credited or debited to this account and debited or credited to operating expense, fixed capital or other appropriate accounts.

NOTE A.—It it not required that the transportation and other elements of cost shall be assigned with a greater degree of accuracy than to the nearest cent per unit of material or supply. When a single transportation item covers a multitude of things the portion of the expense not assigned to specific things should be charged to the same account to which store expenses are charged.

NOTE B.—If an appliance sold is for any reason returned to the accounting company it should be charged to the appropriate sub-account at its appraised value. Cost of repairing or renovating it should be charged to the same sub-account. Appropriate adjustments should be made in accounts credited with the original sale.

117. Prepayments.

This account shall include the debit balances described under the following sub-heads:

a. Prepaid Taxes. The excess of taxes paid over the amount properly chargeable to current income or other similar account, as shown by a debit balance in the tax liability account (See account No. 231, "Taxes Accrued," page 23).

b. Prepaid Rents. The amount of rents paid in advance of the enjoyment of the term. As the term is consumed,

this account shall be credited at regular accounting intervals and the appropriate rent account debited with the amount applicable to the period.

[fol. 2775] c. Prepaid Insurance. The amount of premiums on insurance policies paid in advance of their accrual. As such premiums accrue they should be credited at regular accounting intervals to this account and charged to the appropriate operating expense or other account.

d. Miscellaneous Prepayments. Prepayments made for any purpose other than as provided for in the three preceding heads.

Note.—By the accrual of insurance, rents, etc., is meant their accumulation when considered as spread uniformly over the period to which they apply. Thus, if the rent fixed by contract of lease for a certain property is $600 for a calendar year, this accrues at the rate of $50 each month (unless it is desired to base the accruals on days, when the varying lengths of the months would require to be considered), regardless of the actual time when the rent matures; $50 should thus (if the rent has been prepaid) be credited each month to the sub account "Prepaid Rents" and concurrently charged to the appropriate account in the "Income" account. Similarly in the case of other prepayments.

118. Subscribers to Capital Stock.

This account shall be charged with subscriptions received for capital stock. The amount expressed in the entry charging this account shall be determined in accordance with the subscription agreement. Concurrently, there shall be credited to account No. 203, "Capital Stock Subscribed," an amount representing the stock subscribed as stipulated in the subscription agreement. Payments received from subscribers shall be credited to this account.

119. Miscellaneous Current Assets.

This account shall include the cost of all current assets which are not includible under any of the foregoing ac-

counts. (See "Balance Sheet Accounts—General Instructions and Definitions," Section 3, page 6.)

121. Investments in Affiliated Companies.

This account shall include the cost of accounting company's investment in securities or non-negotiable notes issued or assumed by affiliated companies; also of its investment advances to such companies. Two companies are affiliated if either one controls the policy of the other or if both are subject to the same control. By "Investment advances" are meant debit balances in open accounts with affiliated companies not subject to current settlement, and interest accrued on such open accounts when such interest is not subject to current settlement. This account shall be subdivided as follows:

a. Stocks.
b. Bonds.
c. Notes.
d. Advances.

[fol. 2776] Note A.—Accounts with affiliated companies which are subject to current settlement, such as charges for materials and supplies currently furnished, charges for repairs to equipment, etc., shall be classed as current assets or current liabilities as may be appropriate.

Note B.—Securities borrowed by the accounting company and pledged should not be included in this account.

Note C.—Securities pledged for purposes other than that of security for long or short term debt of the accounting company should be included in account No. 123, "Sinking Funds"; account No. 124, "Replacement Fund"; account No. 125, "Miscellaneous Special Funds"; or account No. 126, "Special Deposits," as may be appropriate.

122. Miscellaneous Investments.

This account shall include the balances in accounts representing miscellaneous investments such as those in securities of non-affiliated corporations, in tangible property of a permanent nature not coming within the definition of fixed capital, as, for example, real estate leased to others or held for a rise in value, etc., provided such investments are not included in any special fund account.

The accounting company's records shall be kept in such manner as to permit the ready analysis of this account to show separately in the company's annual reports full particulars concerning its investments of any given class, including the cost of those which are held subject to a mortgage, pledge, or other lien.

123. Sinking Funds.

This account shall include the amount of cash, the cost of securities of other companies, and other assets which are held by trustees of sinking funds for the purpose of redeeming outstanding obligations, including such assets so held by the accounting company when they are segregated in a distinct fund; also amounts deposited with such trustees on account of mortgaged property sold, when the proceeds of such sale are to be held for the redemption of securities; and the cost of live securities issued or assumed by the accounting company and held in such funds. A separate account shall be kept for each fund and the title of each fund should designate the obligation in support of which the fund is created.

NOTE.—Should the constituents of a sinking fund change substantially in value, and such change seem likely to be permanent, it may be reflected by suitable entries in this account and in the corresponding reserve account or in "Profit and Loss" as may be appropriate.

124. Replacement Fund.

If the accounting company desires, or is required, to segregate in a special fund the assets or any part of the assets represented by the retirement reserve, the cost of such assets shall be included on the balance sheet in this account.

[fol. 2777] 125. Miscellaneous Special Funds.

This account shall include the amount of cash and the cost of securities of other companies and other assets in insurance, employees' pension, savings, relief, hospital and other funds which have been raised and specifically set aside or invested for purposes not provided for else-

where; also the cost of securities issued or assumed by the accounting company and held in such funds. A separate account shall be provided for each fund.

126. Special Deposits.

This account shall include the debit balances described under the following sub-heads:

a. Coupon Special Deposits. All moneys and bank credits specially deposited in the hands of fiscal or other agents of the accounting company for the payment of interest coupons when presented. Such coupons when paid from such deposits shall be credited to this account and charged to the appropriate matured interest account. Payments to trustees (or other agents of the holders of bonds or other securities) of the interest accrued thereon which operate under the terms of the securities (or of mortgages supporting such securities) as a release of the paying corporation from further liability from such interest shall not be charged to this account, but to the appropriate "Interest Accrued" account.

b. Dividend Special Deposits. All moneys and bank credits specially deposited in the hands of the fiscal or other agent of the accounting company for the payment of dividends upon its stocks. Such dividends when paid from such deposit shall be credited to this account and charged to the appropriate dividend account.

c. Miscellaneous Special Deposits. All moneys and bank credits deposited in the hands of fiscal or other agents of the accounting company for other special purposes than the payment of interest coupons and dividends. Charges to this account shall specify the purpose for which deposit is made. When such purposes are satisfied, this account shall be credited with the amount specially deposited to provide such satisfaction.

NOTE.—This account shall not include any assets available for general corporate purposes.

131. Unamortized Debt Discount and Expense.

This account shall include the total of the net debit balances representing the discount and expense in connection

with the issuance of each class of the accounting company's long term debt (See "Balance Sheet Accounts—General Instructions and Definitions," Section 12, page 8).

[fol. 2778] 132. Property Abandoned.

This account is intended as a suspense account, which shall include the retirement loss (i. e., the original cost, estimated if not known, plus cost of dismantling, less salvage) on property destroyed or abandoned because of replacement, of obsolescence, of an extraordinary casualty, or for any other reason, when such loss has not been provided for in advance through a reserve.

A charge shall be made to this account only after an order of the Commission shall be made authorizing the same, and on such conditions as to amortization of the same through charges to specified accounts as the Commission in such order shall require.

133. Jobbing Accounts.

This account shall include the balances in accounts with customers or others for jobbing work not completed at the date as of which the balance sheet is stated. Such accounts, when work is completed and charges made, shall be cleared by charges to accounts receivable.

134. Clearing or Apportionment Accounts.

This account shall include the balances in accounts maintained to carry temporarily the cost of operating such facilities as garages, stables, storehouses, etc., and also overhead or burden costs such as it is desirable shall be apportioned over the construction and operating accounts involved.

The charges to operating accounts and the credits to these accounts should, unless there is some good reason to the contrary, be so distributed that the costs for any one year will be absorbed by the transactions occurring during that year.

135. Work in Progress.

This account shall include the total of the balances in open "work order" or "job order" accounts for work in pro-

gress, or in suspense accounts to which the cost of construction or maintenance work is temporarily charged pending its final distribution to the appropriate fixed capital or operating expense accounts.

NOTE.—Charges for additions to fixed capital not involving replacements, or for improvements which necessitate retirements or reconstruction of existing property when full credits have been made in advance to fixed capital accounts to cover the ledger cost of property retired, may be carried in fixed capital account No. 359, "Unfinished Construction," which see.

136. Miscellaneous Suspense.

This account shall include all debits not elsewhere provided for, the proper final disposition of which is uncertain. This will include the cost of tentative or preliminary sur- [fol. 2779] veys, designs, and investigations made for determining the feasibility of projects under contemplation. If the project is thereafter definitely undertaken, such amount shall be credited to this account and charged to the proper work order, fixed capital, or other account. If the project is abandoned, the cost of the preliminary investigation shall be charged to the appropriate operating expense or other account. Whenever the proper disposition of any matter charged to this account is determined, it shall be credited to this account and charged to the appropriate account.

142. Reacquired Securities.

When securities, whether debt or stocks, have been actually issued by the accounting company to bona fide holders for value (or after such issue by another corporation have been assumed by the accounting company) and after such issue (or assumption) have been acquired by the accounting company under circumstances which require that they shall not be treated as paid or retired, they shall be charged at face value to this account. If the price at which such securities have been reacquired is greater or less than the par or face value, the difference shall be adjusted through Profit and Loss or through the appropriate discount or premium account.

NOTE A.—This account shall not include securities that are merely guaranteed.

NOTE B.—This account shall not include securities held in sinking and other reserve funds.

143. Treasury Securities.

This account shall include the par value of securities which have been nominally but not actually issued by the accounting company. For definitions of the term "Nominal issue" see Note A under account No. 201, "Capital Stock" and Note B under account No. 211, "Long Term Debt."

150. Profit and Loss—Deficit.

Under this head shall be shown the debit balance, if any, in the Profit and Loss account. (See "Profit and Loss Account—General Instructions and Definitions," Section 1, page 60.)

Liabilities and Other Credits

201. Capital Sotck.

This account shall include the items described under the following sub-heads:

a. Full Paid Stock. This covers the total par value of stocks or receipts issued to represent permanent full-paid interest in the accounting company, or interests which, if terminable, are so only at the option of the company. By "Full paid interest" is meant an interest in which the full amount of the subscription has been paid in.

[fol. 2780] b. Stock Liability for Conversion. This covers the accounting company's liability under agreements to exchange its capital stock for the outstanding securities of companies whose physical property has been acquired under such agreements, but whose securities have not yet been surrendered for exchange.

The records shall be so kept that stocks of different classes may be separately shown. The following is the most important classification of stock:

(a) Common Stock: Stock which has no preference in the distribution of dividends.

(b) Preferred Stock: Stock having preference in the distribution of dividends.

(c) Debenture Stock: Stock issued under a contract to pay a specified return at specified intervals.

Preferred stock may be further classified as first preferred, second preferred, etc.; or as cumulative or non-cumulative; or as participating or non-participating. First preferred stocks are those which have the first claim upon such dividends as may be distributed, a claim upon dividends taking precedence over the claim of common stock but inferior to the claim of the first preferred stock may be represented by second preferred stock, and so on. Stock is cumulative if the amount by which the dividend at any dividend period fails to reach a stipulated dividend rate is carried forward to continue as a claim upon the dividend fund until satisfied. Stock is non-cumulative if such amount lapses. Stock is participating if it is not limited to a stipulated rate in the amount of dividends which it may receive but is entitled to participate, in accordance with the terms of the contract under which it is issued, in further dividends. It is non-participating if it is limited to a stipulated rate.

Stocks may differ also with respect to voting provisions and conditions under which they may be retired. A separate ledger account should be maintained for each class of stock issued, and no two stocks shall be considered of the same class unless they are equal in their interest or dividend rights, their voting rights, and the conditions under which they may be retired. The characteristics of any class of stocks in these three regards shall be designated in the title of the account raised to cover such stocks and shall be clearly expressed in the first entry of such account. To the account for any class of stock shall be credited, when issued, the par value of the amount of stock of that class issued. If such issue is for money, that fact shall be stated; and if for any other consideration than money, the person to whom issued shall be designated and the consideration for which issued shall be described with sufficient particularity to identify it; if such issue is to the treasurer or other agent of the corporation to be by him disposed of for the benefit of the corporation, that fact, and the name of such agent,

shall be shown; and such agent shall, in his account of the [fol. 2781] disposition thereof, show the like details concerning the consideration realized thereon, which account, when accepted by the corporation, shall be preserved as a corporate record. If the fair cash value of the consideration realized upon the issue of any amount of stock is greater than the par value of such stock and accrued dividends, if any, expressed in the contract of issue, the excess shall be credited to account No. 202, "Premium on Capital Stock," and corresponding reference thereto shall be contained in the entry relating to such stock in the stock account.

For each class of stock the records shall also show plainly the par value of (1) certificates issued and actually outstanding, being those not held by the company, its agents or trustees, or subject to its control; and (2) certificates pledged and unpledged held in the company's treasury, by its agents or trustees, or otherwise subject to its control, including both those acquired after actual issue and those nominally but never actually issued.

NOTE A.—Capital stock is considered nominally issued when certificates are signed and sealed and placed with the proper officer for sale and delivery, or pledged, or otherwise placed in some special fund of the accounting company. It is considered to be actually issued when it has been sold to a bona fide purchaser for a valuable consideration, and such purchaser holds it free from all control by the accounting company. All capital stock actually issued and not reacquired by or for the accounting company is considered to be actually outstanding. If reacquired by or for the accounting company, under such circumstances as require it to be held alive and not canceled or retired, it is considered to be nominally outstanding.

NOTE B.—When stock without par value is issued the actual money value of the consideration realized from the issue should be credited to the account representing that particular class of stock.

202. Premium on Capital Stock.

This account shall include the excess of the actual money value (at the time of issue of the stock) of the consideration

received for such issue over the par value of the amount of stock issued and accrued dividends, if any, expressed in the contract of issue. If the stock is issued by the corporation to its treasurer or other agent, the excess of the actual money value of the consideration obtained by such agent in exchange for such stock over the par value and accrued dividends thereof shall be considered the premium realized. A separate ledger account shall be maintained for each class of stock as distinguished according to the text of account No. 201 preceding. Entries in these accounts shall be carried therein until offset by credits to Profit and Loss upon reacquisition of the stock or by credits to "Cash" or similar account if the corporation distributes to its stockholders all or any part of the premium realized on its stock.

203. Capital Stock Subscribed.

Subscriptions to capital stock shall be credited to this account. This account shall be charged when the subscriber has paid his subscription in full and is entitled to receive certificates representing the shares subscribed. Concur- [fol. 2782] rently, credits shall be made to account No. 142, "Reacquired Securities," or account No. 143, "Treasury Securities," if deliveries are made from capital stock so held. Otherwise, credit the appropriate subdivision of account No. 201, "Capital Stock."

211. Long Term Debt.

This account shall include the total par value of all debt except receiver's certificates and advances from affiliated companies (for which see below) which by the terms of its creation does not mature until more than one year after date of creation. This covers bonds, notes, mortgage certificates, and all other forms of acknowledgment of indebtedness.

The records shall be so kept that long term debt of different classes may be separately shown. The most important classification is that based upon the nature of the lien or security as follows:

(a) Mortgage Bonds: Bonds secured by a lien on physical property and not includible in the other subdivisions of this account.

(b) Collateral Trust Bonds: Bonds and notes having a date of maturity of more than one year after date of issue secured by a lien on securities or other commercial paper; also stock trust certificates that are similar in character to collateral trust bonds.

(c) Income Bonds: Bonds which are a lien on the accounting company's revenue alone, or bonds which, while being a lien on its property and franchises, can claim payment of interest only in case interest is earned.

(d) Equipment Obligations: Equipment bonds, equipment notes, or other obligations secured by lien on specific equipment.

(e) Miscellaneous Obligations: All long term obligations not provided for in the four preceding classes, including notes, unsecured certificates of indebtedness, debenture bonds, plain bonds, real estate mortgages executed or assumed, and other similar obligations maturing more than one year after date of issue.

(f) Receipts Outstanding for Long Term Debt: Receipts for payment on account of long term debt securities. When the securities are issued for amounts so paid, the face value shall be included in the account covering the class of funded debt for which the securities are issued.

Long term debt may differ also with respect to rates of interest, interest dates, and date of maturity. Separate ledger accounts shall be maintained for each class of long term debt, and no two amounts of debt not agreeing in respect to all four of the characteristics above named shall be included in the same ledger account, except that part of any long term debt issue agreeing in other characteristics but [fol. 2783] maturing serially may be treated as of the same class. The title of each ledger account for long term debt shall express the four characteristics above stated, that is to say, mortgage or other lien or security, rate of interest, dates of maturity of interest, and date of maturity of principal: as, e. g., "First Mortgage 5 per cent Q. F. 10, August 10, 1928," which means a debt secured by the company's first mortgage, bearing interest at the rate of 5 per cent per annum, interest maturing quarterly on February 10, May

10, August 10, and November 10 of each year, principal maturing August 10, 1928.

For each class of long term debt the records shall also show plainly (1) the par value of certificates or other evidences of debt issued and actually outstanding, being those not held by the company, its agents or trustees, or subject to its control; and (2) the par value of certificates or other evidences of debt pledged or unpledged held in the company's treasury, held by its agents or trustees, or otherwise subject to its control; including both those reacquired after actual issue and those nominally but never actually issued.

NOTE A.—Securities maturing one year or less from date of issue shall be included in account No. 221, "Notes Payable." Matured long term debt shall be included in account No. 226, "Matured Long Term Debt Unpaid."

NOTE B.—Long term debt securities are considered to be nominally issued when certified by trustees and placed with the proper officer for sale and delivery, or pledged or otherwise placed in some special fund of the accounting company. They are considered to be actually issued when they have been sold to a bona fide purchaser for a valuable consideration and such purchaser holds them free from all control by the accounting company. All securities actually issued and not reacquired and held by or for the accounting company under such circumstances as require them to be considered as held alive and not cancelled or retired are considered to be actually outstanding. If reacquired by or for the accounting company, under such circumstances as require them to be considered as held alive and not cancelled or retired, they are considered to be nominally outstanding.

212. Receiver's Certificates.

When any receiver, acting under the orders of a competent court, is in possession of the property of a corporation, and under the orders of such court issues certificates of indebtedness chargeable upon such property, the par value of such certificates shall be included in this account.

NOTE.—Separate sub-accounts shall be maintained for receiver's certificates which mature in more than one year

and those which mature in one year or less from date of issue.

221. Notes Payable.

This account shall include the balances representing outstanding obligations in the form of notes, drafts, acceptances, or other similar evidences of indebtedness payable on demand or within a time not exceeding one year from date of issue.

NOTE.—Secured notes and time loans payable more than one year from date of issue shall be included in account No. 211, "Long Term Debt."

[fol. 2784] 222. Accounts Payable.

This account shall include the amount of audited vouchers or accounts and audited pay rolls unpaid on the date of the balance sheet; also balances representing unclaimed wages and outstanding pay and time or discharge checks issued in payment of wages, open accounts with other companies, except such as are includible under account No. 241, "Advances From Affiliated Companies," and similar items.

223. Consumers' Deposits.

This account shall include the amounts deposited with the accounting company by consumers as security for the payment of bills. Deposits refunded shall be charged to this account and credited to "Cash" or to account No. 125, "Miscellaneous Special Funds," if a special fund for such deposits is maintained. Deposits applicable to uncollectible or worthless bills shall, at the close of the fiscal year (or earlier at the option of the accounting company) be credited to the account of the consumer involved and debited to this account.

224. Matured Interest Unpaid.

This account shall include the amount of matured and unpaid interest on debt of the accounting company except where such interest is added to the face of the principal as is the usual case with judgments and sometimes with advances from affiliated companies.

225. Dividends Declared.

This account shall include the amount of any dividends which have been declared, but not paid. Dividends shall be credited to this account as of the day upon which they become a liability of the accounting company (which is generally the date upon which they are declared) and when paid shall be charged to this account and credited to "Cash" or other suitable account.

226. Matured Long Term Debt Unpaid.

This account shall include the amount of long term debt matured and unpaid without specific agreement for extension as to time of payment, including unpresented bonds drawn for redemption through the operation of sinking and redemption fund agreements.

NOTE.—Real estate mortgages, whose nominal maturity has been reached but which, by mutual agreement between mortgagee and mortgagor, are continued indefinitely as obligations of the accounting company need not be transferred to this account, but may continue to be carried in account No. 211, "Long Term Debt."

227. Miscellaneous Current Liabilities.

This account shall include the balances in all open accounts representing current liabilities not specifically provided for in the foregoing accounts.

[fol. 2785] 231. Taxes Accrued.

This account shall include the amount of taxes accrued and properly charged against income or other accounts in excess of the amount of taxes paid as shown by the credit balance in the tax liability account.

An open account entitled "Tax Liability Account" shall be raised, and to it shall be credited at the close of each accounting period taxes accrued during the period, corresponding debits being made to the appropriate accounts for tax charges. Such credits will necessarily be based upon estimate, but from time to time during the year as the actual tax levies become known, the amount of the periodic

credits shall be adjusted so as to include as nearly as may be possible in each year the taxes applicable thereto. When any tax is paid, it shall be charged to the "Tax Liability Account" and credited to "Cash" or other suitable account. A debit balance in the "Tax Liability Account" due to the prepayment of taxes applicable to the period subsequent to the date of the balance sheet shall be shown under account No. 117, "Prepayments," while a credit balance shall be shown under account No. 231, "Taxes Accrued."

232. Interest Accrued.

This account shall include the amount of interest accrued to the date of the balance sheet, but not payable until after that date, on all indebtedness of the accounting company except where such interest is added to the face of the principal, as is the usual case with judgments, and sometimes with advances from affiliated companies. When such interest is paid, it shall be charged to this account and credited to "Cash" or other suitable account. Separate sub-accounts shall be maintained for each item of indebtedness.

When interest matures without being paid, it shall be charged to this account and credited to account No. 224, "Matured Interest Unpaid." Payments to trustees (or other agents) of the holders of bonds or other securities of the interest accrued thereon which operate under the terms of the securities (or of mortgages supporting such securities) as a release of the paying company from further liability for such interest shall be considered equivalent to payments of interest made directly to bondholders and such interest shall not be credited to "Matured Interest Unpaid."

The interest accrued upon any judgment against the accounting company shall not be credited to this account, but to the account to which such judgment stands credited.

233. Miscellaneous Accrued Liabilities.

This account shall include the balances in all accounts representing accrued liabilities other than interest or taxes.

[fol. 2786] 241. Advances from Affiliated Companies.

This account shall include the par value of non-negotiable notes due to affiliated companies, credit balances in open accounts with such companies other than credit balances in accounts classable as current liabilities, and interest accrued on notes and open accounts included in this account when such interest is not subject to current settlement. Two companies are affiliated if either one controls the policy of the other, or if both are subject to the same control.

This account shall be subdivided as follows:

a. Notes, including both time and demand notes;
b. Open accounts not subject to current settlement;
c. Interest accrued on amounts included in this account when not subject to current settlement.

Accounts with affiliated companies which are subject to current settlement, such as charges for materials and supplies currently furnished, charges for repairs to equipment, etc., shall be classed as current assets or current liabilities as may be appropriate. Negotiable notes due to affiliated companies shall not be included in this account but in account No. 221, "Notes Payable."

251. Retirement Reserve.

To this account shall be credited such amounts as are charged to the operating expense account "Retirement Expense," appropriated from surplus, or both, to cover the retirement loss represented by the excess of the original cost, plus cost of dismantling, over the salvage value of fixed capital retired from service. When any fixed capital is retired from service, the original cost thereof (estimated if not known, and where estimated, the facts on which the estimate is based should be stated in the entry) should be credited to the proper fixed capital account and charged, plus the cost of retirement, less salvage, to this account. If the credit balance in this account is insufficient to cover the retirement loss, the excess over the balance contained in the reserve should be charged to account No. 132, "Property Abandoned," which see, or to other appropriate account.

The losses which this account is intended to cover are those incident to important retirements of buildings, of large sections of continuous structures, like gas mains or of definitely identifiable units of plant or equipment, and the object of the account is that the burden of such losses may be as nearly as is practicable equalized from year to year. No portion of the amount reserved for retirement shall be diverted to Surplus, or other use made thereof, except as above provided, without the approval of the Commission.

[fol. 2787] NOTE A.—When property is retired whose ledger value has been reduced below original cost, only the remaining ledger value shall be written off as retirement loss.

NOTE B.—When any property is retired whose ledger value is greater than the known or estimated cost, such excess shall be charged to Profit and Loss.

NOTE C.—If any property is sold for more than its original cost, the excess of its selling price over the cost of the property plus the cost of dismantling and selling, shall be credited to this account.

NOTE D.—If the accounting company has, previous to the effective date of this uniform classification of accounts, maintained a reserve under some other title, such as "Depreciation Reserve" or "Accrued Amortization of Capital" for the purpose of equalizing retirement losses, the balance in such reserve, as at the effective date of this classification, shall be transferred to this account.

252. Casualty and Insurance Reserve.

When any admitted liability arises because of loss or damage to the property of others, or of injuries to employees or other persons, the amount of the liability may, if not previously provided for by insurance or self-insurance, be charged to the appropriate operating expense or other accounts and credited to this account against which, in such case, the actual cost of satisfaction of the liability shall be charged when the matter is determined. If the extent of the liability can not be ascertained promptly after

the liability arises, it may be estimated as accurately as practicable for the purpose of determining the immediate charge to the expense or other appropriate account, in which case the matter shall be adjusted when the extent of the liability is definitely ascertained. If the loss is of such character that it is in whole or in part indemnifiable under any contract of insurance carried by the accounting company, the indemnifiable portion of the loss shall be charged to the insurer and credited to "Casualty and Insurance Reserve." This account shall also include the amounts charged to the operating expense account "Insurance" to cover self-carried risks.

253. Unamortized Premium on Debt.

When long term debt securities or other evidences of indebtedness are disposed of for a consideration whose cash value, exclusive of accrued interest, is greater than the par value of such securities or other evidences of indebtedness, the excess of such cash value of the consideration received over the par value of the securities or other evidences of indebtedness shall be credited to this account. At regular accounting intervals thereafter a proper portion of such premium, based upon the life of the security or other evidence of indebtedness to maturity, shall be charged to this account and credited to account No. 434, "Amortization of Premium on Debt," in the income account.

254. Sinking Fund Reserves.

This account shall include the net balances in accounts to which are credited, in accordance with the requirements of [fol. 2788] mortgages and other contracts, or by action of the company's directors, definite appropriations of income and surplus whether held in general funds or specifically set aside in the hands of trustees, for the purpose of retiring or redeeming bonds or other obligations of the accounting company. It shall also include such accretions from the investment of funds specifically set aside for the above described purpose as are required to be added to the reserve.

When the debt which the sinking fund is created to redeem matures and the fund has accomplished its purpose, the balance in the reserve shall be charged to this account

and credited to Profit and Loss. If the mortgage or other obligation permits, the par value of bonds or other evidences of indebtedness issued or assumed by the accounting company which are reacquired through the operations of a sinking fund may be charged to this account and credited to Profit and Loss when and as such bonds or other evidences of indebtedness are reacquired.

255. Contributions for Extensions.

To this account shall be credited contributions in money or property made to the accounting company for the purpose of assuming the burden or any part of the burden represented by the investment necessary for the establishment or extension of services rendered by the company. This covers such items as contributions toward the cost of line extensions in sparsely settled territory made by consumers, either voluntarily or when reasonably required by the company as a condition of giving the desired service, and the cost of services to which the company has title, in so far as such cost is borne by the consumer; it also covers grants from municipal or other governmental bodies or contributions from chambers of commerce and similar organizations made with the object of establishing a new service in the community by assuming part of the investment cost of the enterprise.

NOTE.—This does not include advances for the construction of extensions which are ultimately to be repaid the consumer; such advances should be credited to account No. 261, "Miscellaneous Unadjusted Credits." When final determination has been made as to the amount of the advances to be returned to the consumer the balance, if any, shall be credited to this account.

256. Contingency Reserve.

This account shall include such amounts as the accounting company sets aside from net income or surplus to provide against unforeseen contingencies.

257. Miscellaneous Reserves.

This account shall include the balances in all reserves other than those provided for in the six preceding accounts.

NOTE.—If the accounting company maintains operating reserves for the purpose of equalizing expenses from month to month, such reserves shall be cleared annually unless [fol. 2789] there remains a credit balance due to the non-completion of maintenance work because of adverse labor conditions, non-receipt of material, or other similar reasons, in which case such part of the balance as is applicable to unfinished work may be carried over to the following year. Under no circumstances shall a debit balance be carried over the year.

261. Miscellaneous Unadjusted Credits.

This account shall include the amount of credit balances in suspense accounts that can not be entirely cleared and disposed of until additional information is received.

270. Profit and Loss—Surplus.

Under this head shall be shown the credit balance, if any, in the Profit and Loss account. (See "Profit and Loss Account—General Instructions and Definitions," Section 1, page 60.)

[fol. 2790] Fixed Capital Accounts

Intangible Fixed Capital

301. Organization.
302. Franchises.
303. Miscellaneous intangible capital.

Tangible Fixed Capital

Specific Accounts:

311. Land:

(a) Land occupied by gas works.
(b) Land occupied by outside holder stations.
(c) Rights of way.
(d) Water rights.
(e) General office land.
(f) Miscellaneous land devoted to gas operations:

(f-1) Stores department land.
(f-2) General shops land.
(f-3) Garage land, etc.

312. Structures:

(a) Works and station structures.
(b) Holders.
(c) General office structures.
(d) Miscellaneous structures devoted to gas operations:

(d-1) Stores department structures.
(d-2) General shop structures.
(d-3) Garage structures, etc.

313. Boiler plant equipment.
314. Steam engines.
315. Internal combustion engines.
316. Accessory power equipment.
317. Benches and retorts.
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323. Consumers' meters.
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325. Street lighting equipment.
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327. General equipment.

(a) General office equipment.
(b) Stores equipment.
(c) Shop equipment.
(d) Transportation equipment.
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(f) Laboratory equipment.
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328. Miscellaneous tangible capital.

Overhead costs and undistributed items:

351. Engineering and superintendence.
352. Law expenditures during construction.
353. Injuries and damages during construction.
354. Taxes during construction.
355. Interest during construction.

356. Miscellaneous construction expenditures.
357. Fixed capital not classified by prescribed accounts.
358. Cost of plant and equipment purchased.
359. Unfinished construction.

[fol. 2791] Fixed Capital Accounts

General Instructions and Definitions

1. Fixed Capital Defined.

By the fixed capital of a corporation is meant the property, both tangible and intangible, which is devoted to the accomplishment of the principal purposes of its business and which has an expectation of life in service of more than one year from date of installation in service.

2. Tangible and Intangible Capital and Overhead Costs.

Tangible capital covers all physical property classed as fixed capital. Charges to specific accounts for tangible property cover direct labor and material costs up to and including the time of the foreman supervising the job; also such overhead expenditures for engineering, taxes during construction, etc., as can be allocated to definite items of property. Charges to overhead cost accounts should cover only expenditures of this nature which pertain to the enterprise as a whole and cannot be allocated to definite items of property. Intangible capital covers organization expenditures, and rights, privileges, and other property not physical, such as franchises or patent rights.

So far as possible overhead costs should be assigned or apportioned to particular jobs or items to the end that each item shall bear its proper share of such cost, and that the entire cost of the item, both direct and overhead, shall be deducted from the fixed capital accounts at the time of its retirement. Certain overhead costs, however, which clearly pertain to the entire enterprise, such as in some cases engineering, interest, etc., should not be apportioned, but retained in the appropriate fixed capital accounts as part of the investment cost so long as the enterprise continues under the form in which it started.

These instructions should not be interpreted as permitting the addition to fixed capital accounts of arbitrary per-

centages to cover assumed overhead costs, but only as requiring the assignment or apportionment to particular accounts for tangible property of actual and necessary overhead expenditures.

3. Fixed Capital to be Entered and Retained on Books at Cost.

All charges to fixed capital accounts shall be at the actual cost of the property acquired. Each item of property shall be carried in the fixed capital accounts at no more, and no less, than its actual cost unless, or until, such property is abandoned, replaced, reconstructed, or converted, when the accounting shall be as hereinafter set forth. The foregoing shall not, however, be interpreted to forbid the inclusion in account No. 357, "Fixed Capital Not Classified [fol. 2792] by Prescribed Accounts" of undistributed book values which have been carried prior to the effective date of a prescribed uniform system of accounts, and which may or may not represent the actual cost of property in service; but the inclusion of such undistributed book values in fixed capital accounts shall be without prejudice to any future determination of the actual cost of the property. The term "cost" includes not only the cost of labor, material, and supplies directly employed or consumed in the construction and installation of fixed capital, but also the cost of preliminary plans and surveys and such portion of the expenses for engineering and plant supervision and of general expenses as may be chargeable to the fixed capital accounts under an equitable plan for apportionment of such expenses.

4. First Entries Must Enable Identification.

Every debit or credit to a fixed capital or other investment account must be made in such wise as to be readily identified with the particular item of property to which it relates. For each item (or project) of fixed capital or other investment the records shall show the date of the entry, the date of acquisition or installation, the date when placed in service, the actual money cost, and the description thereof with such particularity as to make possible the location and identification thereof (including in case the item is movable,

the name of the manufacturer and the identifying mark or number, if any, imprinted thereon, and such other particulars as may be necessary for identification). Where two or more items are acquired under a single undivided contract, the entry in respect of each shall refer to the others and shall state the entire consideration, and shall also state the portion thereof fairly applicable to the particular item covered by the entry. When any item of capital is withdrawn from service, the date of withdrawal shall be included in the withdrawal entry relating to such item.

NOTE A.—In the case of continuous structures like electric lines, gas mains, etc., the record shall be itemized to the extent that no item shall contain more than one operating division or section or more than one type of construction. The entry for any item shall so specify the location and the principal physical characteristics (such as size, weight, type, etc.) of the chief constituent parts of the item that identification may be assured.

NOTE B.—The date when an item of fixed capital is placed in service may, if preferred, be kept in the engineering records.

5. Application of Classification.

The accounts in this classification shall include all expenditures for fixed capital, regardless of the way in which the funds for the construction or acquisition have been provided. Such expenditures shall not be charged to Operating Expense, Income, Surplus, or to special funds in such manner as to exclude from the property accounts any expenditure for fixed capital.

These accounts shall also include the necessary credits to represent the cost originally charged to them of prop- [fol. 2793] erty or equipment abandoned, destroyed, sold, or otherwise retired from service. Wherever the term original cost is referred to in this classification, and such cost can not be ascertained, an estimate of the original cost shall be used.

6. Salvage and Insurance.

Salvage, as the term is employed in this classification, means the value to the accounting company, based upon a fair market price, of equipment or other material recovered in the process of repairing, replacing, or abandoning plant and equipment; or the net amount received from its sale if the material is not retained by the accounting company. Salvage recovered in connection with a replacement or abandonment involving a deduction from fixed capital accounts, shall be credited against the account to which the retirement loss is chargeable. Salvage recovered in connection with maintenance expenses not involving deductions from fixed capital accounts shall, so far as practicable, be credited to the appropriate maintenance accounts. Insurance recovered on property damaged or destroyed shall be treated in the same manner as salvage.

7. Withdrawals or Retirements.

To the end that the capital accounts shall at all times disclose the cost of all property in service, the cost of retired capital, whether replaced or not, must be deducted from (i. e., credited to) the account, or accounts, in this classification to which such cost stood charged. Every gas corporation should therefore take such measures and establish such procedure as will insure strict compliance with these requirements. When anything is worn out, lost, sold, destroyed, abandoned, surrendered upon lapse of title, becomes permanently unserviceable or is withdrawn or retired from service for any other reason, the amount at which such thing stood charged in the capital account shall be credited to the appropriate capital account, and the entry of such credit shall cite by name and page of book or other record the original entry of cost of the thing retired. If there is no such original entry, that fact shall be stated in connection with the credit entry. If the amount originally charged (i. e., the ledger value) is not separately recorded, it shall be taken to be the proportionate share of said property in the value of the entire group in which the property is included. The entry shall state the fact of such estimation.

Credits for original cost of property retired should include such part of the overhead cost as is equitably assignable to the item retired.

When the cost of retired property is credited to the appropriate fixed capital account, it shall be concurrently charged (less any salvage or insurance that there may be on the retired property) to account No. 251, "Retirement Reserve," to the extent that the total balance in the reserve is sufficient to cover such loss; the remainder, if any, representing such part of the loss due to the retirement as has [fol. 2794] not been provided for in advance by the accumulation of a retirement reserve, shall be charged, with the approval of the Commission, to suspense account No. 132, "Property Abandoned," to be amortized in such manner as may be determined.

The cost of dismantling, tearing down, or removing any discarded plant or equipment shall be considered a part of the retirement loss and charged to the "Retirement Reserve" or to "Property Abandoned" in accordance with the provisions of the foregoing paragraph. When any replacement takes the form of reconstructing or converting existing property in such a way that the cost of the entire project cannot be accurately assigned as between the cost of putting in the new property, and the cost of taking out the old, no greater proportion of the cost of the project shall be charged to fixed capital accounts than would equal the cost of new plant or equipment having equivalent capacity and expectation of serviceable life. Such part of the cost of a reconstruction project as is not chargeable to fixed capital shall be considered a retirement loss and charged to the "Retirement Reserve" or to "Property Abandoned" as already provided.

The foregoing instructions do not apply to the retirement of those minor parts, the charges for replacing which are made directly to maintenance expense accounts.

Note A.—The foregoing rule shall not be applied to capital temporarily out of service.

Note B.—If a receiver or other person temporarily in charge of a corporation's property is not in possession of the corporate records, he should open on his books two accounts, one of which should be credited with the original cost (estimated if not known) of fixed capital retired or per-

manently withdrawn from service from whatever cause, and the other of which should be charged with such cost, plus cost of dismantling, less salvage. The first account may be entitled "Cost of Fixed Capital Retired During the Period —— to ——," and the second may be entitled "Loss on Fixed Capital Retired During the Period —— to ——.

8. Work Order System Required.

All gas corporations in classes A and B (that is, all those with annual revenues of more than $50,000) are required to record changes in their fixed capital accounts by means of a "Work Order" or "Job Order" system, as hereafter more specifically described. All gas corporations in classes C and D (that is, those with annual revenues of $50,000 or less) are recommended to use the same system so far as they can adapt it to their needs. This system is described in its essentials as follows:

Each extension, improvement, retirement, or other change in the property of a gas corporation shall be covered by a "work order" (or "job order") definitely designated by number, name, or other distinguishing mark issued by the officer having jurisdiction in such matters. Such work order shall describe in detail the ownership, character, and location of the work to be undertaken, state the approximate dates of commencement and completion, and bear reference to (a) the authorization under which it is undertaken, (b) the detailed estimates of its cost, and (c) maps, profiles, [fol. 2795] plans, diagrams, specifications, files, etc., applicable to the work. All work orders and supporting records shall be preserved during the existence of the property to which they relate and shall be so filed as to be conveniently accessible for examination. Where a betterment, substitution, replacement or retirement of property is involved, the work order shall show the date of installation of the property enlarged, improved, replaced, or withdrawn and shall cite by name and page of book the accounting and engineering records covering such installation. If a work order system was in use at the time such property was installed, the work order covering the withdrawal of such property shall cite the work order under which it was installed as well as the original cost at which such property

was charged in capital account on the books of the corporation. When work involves more than one capital account as defined in the Uniform System of Accounts for Gas Corporations, a separate work order shall be issued for the work chargeable to each account. The corporation may in exceptional cases issue a work order covering more than one account, provided that such fact is stated in the work order, and provided that the estimated cost is so prepared that details of labor, material, apparatus, references, etc., as required above shall be available for the part of the work which is chargeable to each account. Fixed capital charges for regularly recurring work, such as setting meters, running services, or other similar projects, the individual cost of which does not exceed $250, may be covered by standing orders.

The work or job orders shall accumulate current charges for labor and material applied to the particular job or project until its completion, in such wise as to show the total cost of each completed project. The aggregate amount of such charges on all open work orders shall be carried in Balance Sheet Account No. 135, "Work in Progress," until transfer can properly be made to the permanent accounts; provided, however, (1) that the cost of additions may be carried until the completion of the work in Fixed Capital Accounts No. 359, "Unfinished Construction," (2) that the cost of work involving the removal or retirement of any fixed capital shall not be carried in suspense beyond the end of the next succeeding fiscal year without the permission of the Public Service Commission, and (3) that the cost of repair work shall not be carried in suspense beyond the end of the current fiscal year.

NOTE A.—Requirement of the use of the above mentioned clearing accounts "Work in Progress" and "Unfinished Construction" will be suspended in the case of a company which satisfies the Commission that the system which it has in use for recording construction expenditures produces similar results in respect of the following essential matters:

(1) Complete identification of expenditures with property.

(2) A clear statement of the total cost of each job or project.

(3) The exclusion from fixed capital account of all duplication (replacements) arising out of reconstruction work.

In case these conditions are met and the clearing accounts are not used, all debits or credits to fixed capital accounts shall be contemporaneously spread over the authorizations [fol. 2796] or order to which they relate and the fact established at usual accounting intervals that the respective totals are in agreement.

NOTE B.—The accumulated charges on standing work orders for regularly recurring work such as the setting of meters, running services, etc., shall be closed out monthly to the permanent accounts.

NOTE C.—The "Work Order System" is required only to record changes in fixed capital accounts. Its use is recommended, however, also in recording maintenance expenditures which do not involve changes in fixed capital accounts.

9. Improvements on Leased Property.

The cost of additions to and betterments of leased property should be charged to a sub-account under the appropriate fixed capital account, and retirement losses in connection therewith treated in the same manner as on company-owned property. In case the full benefit of improvements will not be obtained by the lessee because of reversion to the lessor at the expiration of the lease, the cost of improvements may be charged to suspense and cleared by uniform charges to rent deductions within the period of the lease. Ordinary current repairs, including minor rearrangements and changes in connection with leased buildings, should be charged to the appropriate maintenance account. Expenditures charged to lessors or for which lessors are required under the leasehold agreement to reimburse the lessee prior to the termination of the lease should not be charged to the fixed capital accounts of the lessee.

10. Salvage from Equipment, Tools, etc.

When the cost of any work equipment, machinery, tools, or materials and supplies obtained for use in construction

work has been charged to accounts in this classification and the entire value thereof has not been consumed in the work, the residual value of such work equipment, machinery, tools, or materials and supplies shall be credited upon the completion of the work to the accounts to which originally charged, and concurrently charged to the material and supply account or other appropriate accounts.

11. Subaccounts for Departmental Capital.

The fixed capital accounts should be so subdivided as to distinguish clearly between general capital and departmental capital. Sub-accounts for departmental capital should be so entitled and constructed as to enable the corporation to report in the detail indicated in the following classification the fixed capital devoted to each particular department or jointly to any specific group of departments.

[fol. 2797] Text Pertaining to Fixed Capital Accounts

Note.—If the accounting company operates two or more gas plants, separate sub-accounts should be maintained for the land, structures, and equipment pertaining to each such plant.

301. Organization.

This account shall include all fees paid to governments for the privilege of incorporation and all office and other expenditure incident to organizing the corporation or other enterprise and putting it into readiness to do business. This covers cost of preparing and distributing prospectuses, cost of soliciting subscriptions for stock (but not for loans or for the purchase of bonds or other evidence of indebtedness), cash fees paid to promoters and the actual cash value at the time of organizing of securities paid to promoters for their services in organizing the enterprise, counsel fees, cost of preparing and issuing certificates of stock and cost of procuring certificates of necessity from state authorities and other like costs; also costs incident to preparing and filing certificates of authorization of increase of capital stock and to the negotiation and issue of stock thereunder, and of preparing and filing certificates of amendment of

articles of incorporation. This account should not include any discount on stocks or other securities issued, nor should it include any cost incident to negotiating loans or selling bonds or other evidences of indebtedness.

NOTE.—Cost of preparing and filing papers in connection with the extension of the term of incorporation or with reincorporation consequent upon reorganization should be charged to account No. 781.36, "Law Expenses," or, by companies in "Class C" or "Class G," to the account of which "Law Expenses" is a sub-division.

302. Franchises.

This account shall include amounts actually paid to a state or to a political subdivision thereof in consideration of franchises running in perpetuity or for a specified term of more than one year and necessary to the conduct of the accounting company's operations. If any such franchise is acquired by a mesne assignment, the charge to this account in respect thereof should not exceed the amount actually paid therefor by the corporation to its assignor, nor should it exceed the amount specified above. Any excess of the amount actually paid by the corporation over the amount above specified should be charged to account No. 303, "Miscellaneous Intangible Capital."

303. Miscellaneous Intangible Capital.

This account shall include the cost of patent rights, licenses, privileges, and other intangible property not elsewhere provided for; and all other fixed capital charges [fol. 2798] which are not specifically assignable to some other account in this classification.

NOTE.—When any corporation desires to reclassify, according to the Uniform System of Accounts, the book accounts representing its investment in plant and equipment prior to the effective date of this classification, any remainder of the original total book value over the amount determined as properly chargeable to other prescribed accounts (including profit and loss or reserve accounts in cases where it is found that part of the original total book value is properly chargeable to such accounts) may be charged to "Miscellaneous Intangible Capital."

311. Land.

This account shall include the cost of all land which is devoted to gas operations. This covers land occupied by gas works and their appurtenances and rights of way for transmission lines and other pipe lines where such rights have lives in excess of one year from the date when such land is placed in service. Such cost includes, when assumed or paid by the purchaser in its own behalf, cost of registration of title, cost of examination of title, conveyancer's and notary's fees, purchasing agent's commission or fees, or proportion of purchasing agent's salary, taxes accrued to date of transfer of title, and all liens upon the title acquired; cost of obtaining consents and payments for abutting damages; also the first cost of acquiring leaseholds of land for rights-of-way with a life of more than one year, but not including the rents paid periodically in consideration of rights obtained under such leases.

This account also includes special assessments levied by public authorities on the basis of benefits for streets and other public improvements, such as new roads, new bridges, new sewers, new pavements, new curbing, etc., but not any taxes levied to provide for maintenance of such improvements.

The cost of building and other improvements should not be included in this account. If at the time of acquisition of an interest in lands it extends to buildings or other improvements thereon, which improvements are devoted by the accounting company to its gas operation, and the contract of acquisition does not determine the price of such improvements, they should be appraised at their fair cash value for use in such operations, and such appraised value should be charged to the appropriate structures account, and excluded from this account. If such improvements are not devoted to gas operations but are devoted to other operations or held as investments, the cost (or appraised value if the cost is not determined in the contract of acquisition) should be charged to the appropriate investment account or capital account for other operations. If the improvements are removed or wrecked, the cost of removing or wrecking them should be charged and the salvage credited to the land account.

Net proceeds from the sale of timber, cordwood, or other property purchased with rights-of-way or other lands should be credited to this account.

[fol. 2799] This account may be subdivided as follows, and so far as practicable, records of the cost of land devoted to gas operations should be kept in the detail indicated. Separate record shall be maintained for each outside holder station, and, so far as practicable, for each transmission or distribution line having its own private right of way. Land used both for general office and departmental purposes may be classed as "Miscellaneous." When the general office is in the gas works, the land shall be considered gas works land.

(a) Land occupied by gas works.
(b) Land occupied by outside holder stations.
(c) Rights of way.
(d) Water rights.
(e) General office land.
(f) Miscellaneous land devoted to gas operations.
(f-1) Stores department land.
(f-2) General shops land.
(f-3) Garage land, etc.

312. Structures.

This account shall include all permanent buildings and structures to house, support, or safeguard property or persons, with all appurtenant fixtures, improvements to land, and other constructions.

Buildings shall include all fixtures attached to and forming a part thereof, such as water pipes and fixtures, steam pipes and fixtures for heating and ventilating, gas pipes and fixtures for lighting, etc., electric wiring and fixtures for lighting, signaling, etc., elevators, cranes and hoists and the motive power for operating them, building refrigerating systems and furnaces, boilers, etc., specially provided for such systems, storage batteries and electric generators with their prime movers specially provided for building service, conduits, including cable conduits which form a part of the building, but not including conduits which would be removed with their contents, and subways or areaway directly connected to and forming a part of the building. This account also includes cost of excava-

tions, brick or concrete chimneys and such piers and foundations for machinery and apparatus as are designed to be as permanent as the buildings and independent of their use in connection with any particular units of equipment. Charge also the cost of architect's plans and of superintendence of construction.

Improvements to land include roadways, fences, sidewalks, sewer systems, water systems, yard lighting system, grading and landscape gardening, docks and water front improvements, railroad track, tramways and trestles, canals, bench marks, monuments, and any other permanent structures which are an improvement to the property.

This account may be subdivided as follows and so far as practicable records of the cost of structures devoted to gas operations should be kept in the detail indicated. Structures used both for general and departmental purposes may be classed as "Miscellaneous." When the gen- [fol. 2800] eral office is in the gas works, the building shall be considered a works structure. When the system for supplying boiler or condenser water is elaborate, as when it includes a dam, reservoir, canal, and pipe line, the cost should be charged to a special sub-account entitled "Water Supply Structures—Steam."

Works and station structures include retort houses, generator houses, purifier houses, engine houses, boiler houses (including brick or concrete chimneys) meter houses, relief holders, coal sheds, coke sheds, tar houses, oil tanks, tar wells, and other structures for storage of fuel to be consumed or carbonized in the production of gas and the operations auxiliary thereto; structures for residuals and by-products; appurtenant walks, fences, driveways, tramways, trestles, etc., and all fixtures permanently attached to such structures and made a part thereof. This subdivision also includes all buildings and structures at outlying holder stations except the holders and their appurtenances.

Holders include tanks, foundations, framework, guides, pulleys, etc., and inlet and outlet valves of such holders; but holder housings and relief holders should be included with "Works and Station Structures."

(a) Works and station structures.
(b) Holders.
(c) General office structures.

(d) Miscellaneous structures devoted to gas operations.
(d-1) Stores department structures.
(d-2) General shop structures.
(d-3) Garage structures, etc.

NOTE A.—When furnaces and boilers are used primarily for furnishing steam for some particular department and only incidentally for furnishing steam for heating a building and operating the equipment therein, the entire cost of such furnaces and boilers should be charged to the appropriate department capital account, and no part to this account.

NOTE B.—The cost of specially provided foundations, not expected to outlast the machinery or apparatus mounted thereon, should be charged to the same account as is the cost of the machinery or apparatus for which they are provided.

NOTE C.—This account should not include any charges for lighting, heating, or other fixtures temporarily attached for purposes of display or demonstration.

313. Boiler Plant Equipment.

This account shall include the cost installed of all furnaces, boilers, boiler apparatus and accessories devoted to the production of steam for use in manufacturing gas and furnishing motive power in gas works and stations. This covers boilers and valves thereto attached, appurtenant furnaces and grates and flues leading to smokestacks and chimneys and the specially provided foundations and settings of such boilers and appurtenances; also metal smokestacks. It also covers mechanical stokers and other like apparatus for regulating the supply of fuel, etc., feed and [fol. 2801] hot water heaters and economizers, injectors, filters, feed pumps, blower engines, coal conveyors, ash conveyors, reservoirs for boiler or condenser water and intake and discharge water pipe lines and tunnels, air pipes and general service pipes, steam traps, drains and separators and pipes for conducting steam from the boiler to the engine or to the gas producers, exhaust pipes, etc. This account shall not include steam pipes whose primary purpose is the heating of buildings.

NOTE.—When the system for supplying boiler or condenser water is elaborate, as when it includes a dam, reservoir, canal, and pipe line, the cost should not be charged to this account but to a special sub-account under account No. 312, "Structures," entitled "Water Supply Structures—Steam."

314. Steam Engines.

This account shall include the cost installed of all steam engines devoted to use as prime movers in gas works. This covers the specially provided foundations and settings of such engines. The engine includes the throttle or inlet valve and the governor; also condensers, cooling towers, air and circulating pumps and lubricating systems, but not the steam pipe leading from the boiler nor the exhaust pipe.

315. Internal Combustion Engines.

This account shall include the cost installed of all gas engines, oil engines, and other internal combustion engines devoted to use as prime movers in gas works and stations, with especially provided foundations and settings of such engines. The engine includes the inlet valve, governor, and ignition apparatus, and also such devices as anti-fluctuators or gas bags, and mufflers. It does not include the pipe leading from the fuel container nor the exhaust pipe in the case of producer gas engines. Such pipe is chargeable to account No. 320, "Accessory Works Equipment."

316. Accessory Power Equipment.

This account shall include the cost installed of all miscellaneous power equipment at gas works which is not includible in any of the foregoing accounts. This covers such mechanical apparatus as belts, pulleys, hangers, counter shafts, and other apparatus intermediary between the prime mover and the apparatus operated by cranes, hoists, etc., and machine tools and such other tools at power plants as are proper to be capitalized, etc.

NOTE.—A separate sub-account shall be maintained on the ledger for each gas plant if the accounting company operates more than one.

317. Benches and Retorts.

This account shall include the cost of all benches and retorts devoted to the production of coal-gas. This covers the cost of specially provided foundations and settings and auxiliary piping including foul and hydraulic mains.

[fol. 2802] 318. Water-Gas Sets.

This account shall include the cost of sets and accessories devoted to the production of water-gas, including the cost of specially provided foundations and settings for such sets. This covers not only generators, carburetors, superheaters, seals and piping connecting therewith, etc., but also blast apparatus, oil and steam supplying apparatus, oil heaters, etc. It does not include pipes whose primary purpose is the heating of buildings.

319. Purification Apparatus.

This account shall include the cost installed of all purification apparatus, such as condensers, washers, scrubbers, purifiers, tar extractors, etc., and their ancillary apparatus and piping, including the cost of specially provided foundations and settings.

320. Accessory Works Equipment.

This account shall include the cost installed of all equipment, piping, etc., at works and holder stations which is not includible under any of the foregoing accounts. This covers exhausters, station meters, governors, etc.; apparatus for charging retorts; conveyors for disposing of coke and other by-products and residuals; tar and ammonia apparatus, pumps, pipes, tanks, etc.

321. Mains.

This account shall include the cost in place of all trunk lines and mains. This covers all pipes lines from the yard connections to district holders and from the works governor to the beginnings of services, including the cost of all trenching, etc., necessary to the placing of the pipe and the cost of filling trenches and restoring the surface to its former condition, or to that required by the municipal authori-

ties at the time the line was installed. This account also covers the cost of district governors.

NOTE.—This account may be subdivided to show separately the mains of various sizes and types.

322. Services.

This account shall include the cost in place of the accounting company's property in service pipes and house governors and other appurtenances in or leading to consumers' premises. This covers the cost of material, the cost of trenching for placing, and of filling trenches and restoring surface to proper condition; also first installation of house governors, installation of pressure observation pipes, putting new sleeve on main, setting tee in main when necessary to connect new services, paving, lamping, and watching, tools isued for the work and cost of maintaining such tools during construction, cartage and other incidentals.

[fol. 2803] 323. Consumers' Meters.

This account shall include the cost to the accounting company of all meters and appurtenances for measuring the gas delivered to consumers. This covers in addition to the cost of meters to point of delivery on the accounting company's premises such incidentals as the cost of meter badges and their attachment to the meters, testing and storing new meters, and the first set of meter fittings, connections and shelves.

NOTE A.—This account does not include the cost of the accounting company's meters which record the output of the station; such cost shall be charged to account No. 320, "Accessory Works Equipment," or to a sub-account thereunder.

NOTE B.—The cost of setting, removing, or re-setting meters should not be charged to this account.

NOTE C.—This account may, if desired, include the cost of all meters whether carried in stock or actually in service, provided the designation of the account on the ledger indicates the practice of the accounting company, as, for example, by the addition of the phrase ("includes meters in stock").

324. Consumers' Meter Installation.

This account shall include the cost (exclusive of cock and connection) of the first setting of meters for measuring the amount of gas delivered to consumers. When any meter service is permanently discontinued, this account shall be credited with an amount representing the average installation cost of a consumer's meter.

NOTE.—Cost of removing consumers' meters and of setting other meters substituted for them shall not be charged to this account, but to account No. 721, "Distribution Operation," or to the appropriate sub-division thereof.

325. Street Lighting Equipment.

This account shall include the cost to the accounting company of the lamps, posts, and ancillary apparatus and appliances used in lighting streets for a municipal corporation, such as anti-freezers, burners, cocks, lamp services, and connections. Such cost includes not only cost of material but also cost of first setting and coupling up, including such incidentals as lamping and watching, lanterns, freight, cartage, paving or repaving over the work, and tools issued and their maintenance during the work. It does not include cost of removal or change of position.

If the company has an investment in street lighting equipment operated and maintained under a contract with a public body or organization other than a municipality, such equipment shall be included in this account under a subhead.

326. Gas Appliances.

This account shall include the cost to the accounting company of gas engines and appliances leased or held for lease to consumers (including municipal corporations) but not of those held for sale. Such engines and appliances in-
[fol. 2804] clude all apparatus utilizing the explosive power of gas; also stoves, ranges, heaters, hot plates, sad irons, tailors' irons and gooses, and other like devices and appliances consuming gas for the direct production of heat; also gas arcs.

NOTE.—The cost of setting and connecting such appliances on the premises of consumers, and the cost of resetting or removal should not be charged to this account.

327. General Equipment.

This account shall include the cost installed of all equipment coming under the following heads:

a. Office Equipment.—This includes the cost of all office and service equipment not permanently attached to buildings such as desks, chairs, tables, movable safes, filing cabinets, drafting room equipment, typewriters, adding machines, addressographs, portable lamps, lockers, clocks, fans, chronograph systems, pneumatic tube systems, lunch room equipment, doctor's equipment, pulmotors, mechanical office appliances, floor coverings and other like office appliances and equipment. Small articles of slight value of short life should not be charged to this account but to the appropriate operating account.

b. Stores Equipment.—This includes the cost of all equipment for the receiving, shipping, handling and storage of materials and supplies. This covers loading and unloading equipment (except cranes when they are of such a nature as to be charged to buildings); derricks, portable cranes, hoists, chain falls, scales, trucks, counters, shelving, wheel-barrows, and the like.

c. Shop Equipment.—This includes the cost of all equipment specially provided for shops (but not so permanently attached as to be properly chargeable to account No. 312, "Structures") such as furnaces, boilers, gas producers, engines, electric generators, and other power apparatus operating machinery in such shops; machine tools, frames, hoists, shafting, belts, and the like shop equipment; also such smithing equipment in shops as is used principally for other general purposes than shoeing horses and repairing vehicles; and all specially provided foundations not expected to outlast the machinery or apparatus mounted thereon.

d. Transportation Equipment.—This includes the cost of equipment for general transportation purposes such as automobiles, motor trucks, trailers, tractors, motor cycles and

other vehicles, battery charging outfits, gasoline and oil storage tanks and pumps and other equipments; horses, harness, drays and wagons; equipment for shoeing horses, and equipment for harness repair shop, vehicle repair shop, and automobile repair shop, if this equipment is devoted exclusively to these purposes.

e. Telephone, Telegraph and Wireless System.—This includes the cost of all telephone, telegraph and wireless lines and equipment for general use in connection with gas [fol. 2805] operations, including poles and fixtures used exclusively for telephone and telegraph lines, wires, cables, telephone booths, instruments, switchboards, gongs, dynamotors, towers, antennae, etc.

f. Laboratory Equipment.—This includes the cost of all meter and other testing apparatus and laboratory equipment not elsewhere provided for.

g. Miscellaneous Equipment.—This includes any other miscellaneous equipment not elsewhere provided for, such as construction equipment, including boilers, engines, motors, hoists, concrete mixers and distributing apparatus, pumps, air compressors, riveters, lathes, power saws, pipe machines, forges, steam hammers, pile-drivers, steam shovels, lighters, industrial track and cars, etc.; and any equipment of a permanent nature which can not be properly charged to any of the foregoing accounts.

Note A.—The cost of small portable tools and implements, such as hammers, saws, wrenches, files, jacks, wire cutters, climbing irons, etc., shall not be charged to this account. Such items shall be carried in account No. 116, "Materials and Supplies," until issued for use, when "Materials and Supplies" shall be credited and the appropriate work order or other account charged with the cost of tools or implements so issued. The cost of maintaining tools and implements shall be charged to the expense of the department to which they are assigned.

Note B.—So far as practicable separate sub-accounts shall be maintained for the equipment of each individual gas plant, office building, shop, garage, etc.

328. Miscellaneous Tangible Capital.

This account shall include the cost of all tangible gas capital not elsewhere provided for.

351. Engineering and Superintendence.

This account shall include all expenditures for services of engineers, draftsmen and superintendents employed on preliminary and construction work, and all expenses incident to the work when such disbursements can not be assigned to a particular tangible capital account.

Note A.—When any of the expenses above designated can be charged directly to the primary account for which incurred, they shall be so charged. But no charges shall be made to permanent investment accounts for incidental services or engineering performed by the regular employees and officers of the accounting company unless they have been specially assigned to such work.

Note B.—Expenditures for tentative or preliminary designs or experiments shall be carried in a suspense account until it is determined whether or not to undertake the construction. If the project is continued, such expenditures shall then be transferred to the appropriate fixed capital account; and if it is abandoned, they shall be charged to operating expense, income or profit and loss accounts as may be appropriate.

352. Law Expenditures During Construction.

This account shall include general expenditures of the following nature incurred in connection with the construc-[fol. 2806] tion of a gas plant: namely, the pay and expenses of all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; printing briefs, legal forms, testimony, reports, etc.; payments to arbitrators for the settlement of disputed questions; costs of suit and payments of special fees, notarial fees, and witness fees and expenses connected with taking depositions; also all legal and court expenses.

When any of the expenditures above enumerated can be charged directly to the account for which incurred, they

should be so charged and not to this account. Expenditures in connection with acquisition of right of way or other land should be charged to account No. 311, "Land." Law expenditures in connection with the organization of the corporation should be charged to account No. 301, "Organization." (See "Fixed Capital Accounts—General Instructions and Definitions," Section 2, page 29.)

353. Injuries and Damages During Construction.

This account shall include all expenditures incident to injuries to persons or damages to property of others when caused directly in connection with construction of gas plant and equipment. This covers fees and proportion of salaries and expenses of physicians and surgeons; compensation insurance, nursing and hospital attendance, medical and surgical supplies, artificial limbs, railroad and carriage fares for conveying injured persons and attendants, funeral expenses (including payments to undertakers), proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head; also witness fees, court costs and amount of final judgments.

When any of the expenditures above enumerated can be charged directly to the accounts for which incurred, they should be so charged, and not to this account. (See "Fixed Capital Accounts—General Instructions and Definitions," Section 2, page 29.)

354. Taxes During Construction.

This account shall include all taxes and assessments levied and paid or chargeable on property belonging to the accounting company while such property is under construction and before the plant is opened for commercial operation, except special taxes assessed for street and other improvements, such as grading, sewering, curbing, guttering, paving, sidewalks, etc., which should be charged to the account to which the property benefited is charged.

Whenever any of the expenditures above enumerated can be charged directly to the account for which incurred, they

should be so charged, and not to this account. (See "Fixed Capital Accounts—General Instructions and Definitions," Section 2, page 29.)

355. Interest During Construction.

When any bonds, notes, or other evidences of indebtedness are sold, or any interest-bearing debt is incurred, for [fol. 2807] acquisition or construction of plant and equipment, the interest accruing on the part of the debt representing cost of property chargeable to fixed capital accounts (less interest, if any, allowed on unexpended balances) after such fund becomes available for use and before the receipt or the completion or coming into service of the property so acquired shall be included in this account.

When such securities are sold at a premium, the proportion of such premium assignable to the time between date of the actual issuance of the sec-rities and the time when the property acquired or the improvement made becomes available for service shall be credited to this account.

This account shall include also such proportion of the discount and expense on long-term debt issued for construction purposes as is equitably assignable between the period of the date of the actual issuance of the securities and the time when the property acquired or the improvement made becomes available for the service for which intended. The proportion of discount and expense thus chargeable shall be determined by the ratio between the period prior to the completion or coming into service of the facilities or improvements acquired or constructed and the period of the entire life of the securities issued.

This account shall also include reasonable charges for interest during the construction period on the accounting company's own funds used temporarily during such period for construction purposes.

When any of the expenditures above enumerated can be charged directly to the account for which incurred, they should be so charged, and not to this account. (See "Fixed Capital Accounts—General Instructions and Definitions," Section 2, page 29.)

NOTE.—If any securities issued or assumed by the accounting company are sold or exchanged by or for that com-

pany for a consideration the actual money value of which at the time of such sale or exchange is less than the value of the securities at par and the accrued interest thereon, if any, the difference between the money value of the consideration received and the par value of the securities, plus the accrued interest, shall be deemed discount, and in no case (except as provided in the third paragraph of this account) shall discount be included as part of the cost of anything charged in any fixed capital or investment account prescribed in this classification.

356. Miscellaneous Construction Expenditures.

This account shall include the salaries and expenses of the general officers of a gas plant under construction; clerks in general offices engaged on construction accounts or work; rent and repair of general offices when rented, with the office expenses; insurance during construction (except workmen's compensation, the cost of which is chargeable to account No. 353, "Injuries and Damages During Construction"); also all construction and equipment items of a special and incidental nature which can not properly be charged to any other account in this classification.

[fol. 2808] To this account shall be credited discounts realized through prompt payment of bills for materials and supplies used in construction unless such discounts are credited to the particular bills.

When any of the expenditures above enumerated can be charged directly to the account for which incurred, they shall be so charged, and not to this account. (See "Fixed Capital Accounts—General Instructions and Definitions," Section 2, page 29.)

NOTE A.—This account may include a suitable proportion of store expenses when such expenses are not assignable to specific materials.

NOTE B.—This account should not include any cost of organization or any costs or discounts connected with the issue and disposal of stocks, long term debt or other securities, and commercial paper.

357. Fixed Capital Not Classified by Prescribed Accounts.

Under this head shall be grouped the balances in accounts representing the accounting company's investment in Fixed Capital which at the effective date of this classification have not been classified in accordance with the classification of Fixed Capital accounts heretofore prescribed.

358. Cost of Plant and Equipment Purchased.

When an accounting company purchases any plant and equipment as a whole, charges to this account because of such purchase, including charges not only for plant and equipment but also for securities and other assets purchased, shall be made only on the order of the Commission approving the purchase and the distribution of such charges shall be made to the appropriate accounts by order of the Commission. This account shall be used only as a clearing account and until distribution has been made as herein provided.

Note A.—The accounting company shall be prepared to furnish the Commission upon demand a full report of the contract of acquisition of each plant or portion thereof, and other assets, purchased and a statement showing in detail the consideration given therefor. It shall, so far as practicable, procure in connection with the acquisition of any such plant and equipment all existing records, memoranda, and accounts in possession or control of the grantor relating to the construction and improvements of such plant and equipment and shall preserve such records, memoranda, and accounts. Where the records, memoranda, and accounts are so intimately involved with other records, memoranda, and acounts of the grantor as to make their transfer impracticable or inadvisable, certified copies thereof shall, so far as practicable, be procured.

359. Unfinished Construction.

This account shall include the balances in open work orders representing additions to plant and equipment when the charges to such work orders have not been distributed to the foregoing fixed capital accounts.

NOTE.—This account is intended to include only charges for new construction not involving any replacement. If, however, at the beginning of a job involving the replacement or retirement of any fixed capital the accounting company shall make full credits therefor to the appropriate fixed capital accounts, the cost of installing new property in substitution or replacement may be carried in the fixed capital account, "Unfinished Construction."

[fol. 2809] Standard Form of Income Account

Income from Operating Properties

Item	Account			
1	401	Operating revenues	***	$
2	402	Operating expenses	$	***
3	403	Uncollectible bills		***
4	404	Taxes		***
5		Total revenue deductions	***	
6		Operating income applicable to corporate and leased properties	***	$
7	411	Rent for lease of other gas plant	$	***
8	412	Amortization of limited term land rights		***
9		Total (items 7 and 8)	$	***
10	413	Rent accrued from lease of gas plant—Cr.		***
11		Net rent deduction (credit balance in red)	***	
12		Balance of income applicable to corporate property	***	$
		Income from Non-operating Properties		
13	421	Miscellaneous rent revenues	$	***
14	422	Interest on long term debt owned		***
15	423	Miscellaneous interest revenues		***
16	424	Dividend revenues		***
17	425	Income from special funds		***
18	426	Miscellaneous non-operating revenues		***
19		Total (items 13 to 18, inclusive)	$	***

Item	Account			
20	427	Non-operating revenue deductions		***
21		Total non-operating income	***	
22		Gross corporate income (items 12 and 21)	***	$
		Deductions from Gross Corporate Income		
23	431	Interest on long term debt	$	***
24	432	Miscellaneous interest deductions		***
25	433	Amortization of debt discount and expense		***
26	434	Amortization of premium on debt—Cr.		***
27	435	Miscellaneous amortization chargeable to income		***
[fol. 2810] 28	436	Miscellaneous deductions from gross corporate income		***
29		Total deductions from gross corporate income	***	
30		Net income (loss in red)	***	$
		Disposition of Net Income		
31	441	Sinking fund appropriations	$	***
32	442	Dividend appropriations of income		***
33	443	Miscellaneous appropriations of net income		***
34		Total appropriations of net income	***	
35		Balance transferred to surplus	***	$

[fol. 2811] Income Accounts

General Instructions and Definitions

1. Income Accounts Defined.

The income accounts are those that show the sources and disposition of income during a given period. Any change in the items shown on a balance sheet at the end of such

a period as compared with a balance sheet at the beginning of the period, which is not merely a transfer from one balance sheet account to another, that is to say, any transaction which affects the profit and loss balance, must be explained by the income accounts or by the profit and loss accounts. A summary statement of income accounts arranged in convenient form to show the accounting history of a given period is usually called collectively the "Income Account." Income accounts whose title and definition plainly indicate that they are summaries of other accounts are not required to be set up as special ledger accounts, though it may often be a matter of bookkeeping convenience to do so.

2. Form of Income Account.

The form in which the income account is stated is determined by considerations of convenience and clarity. The standard form adopted for the purpose of this classification is shown on pages 47 and 48. In this form of statement there are certain terms used to indicate divisions of the income account which required special definition, given in the following paragraphs.

3. Revenues.

The word revenues as used herein means all amounts of money which the accounting company receives or becomes lawfully entitled to recover for services rendered, for products sold, as profits on merchandise sold, or as return upon its property (or interests in property). Revenues are classified as operating revenues and non-operating revenues.

4. Operating Revenues.

Operating revenues are those derived from the sale of products and merchandise, from services rendered, from return on property used by the person or corporation in its own operations, and from interest on current funds.

5. Non-operating Revenues.

Non-operating revenues are those derived as a return upon the property of the accounting company in the hands

of others or from its interest in property in the hands of others. They may be sub-classed as rents, interest, dividends, and miscellaneous.

[fol. 2812] 6. Revenue Deductions.

Revenue deductions include expenses, taxes, and uncollectible bills.

7. Expenses.

Expenses are those outgoes (including losses due to the retirement of capital) necessary to the production and distribution of the commodities sold, and the services rendered, and to the collection of the revenues. They are divided into operating expenses and non-operating expenses.

8. Taxes.

Taxes are those annual or other payments exacted by governments for the purpose of raising funds for public uses.

9. Uncollectible Bills.

When a corporation is engaged regularly in rendering to general consumers a service, or in supplying to such consumers a commodity, current accounts or claims against such consumers for such services rendered or commodity supplied which are incapable of collection by the exercise of reasonable diligence are included under the name Uncollectible Bills.

10. Income.

Income is what is left after subtracting revenue deductions from revenue. Income from operating properties is income derived from the operation, or as a compensation for the use of properties devoted to the undertakings for which the accounting company is organized. Income from non-operating properties is income derived from properties not devoted to the undertakings for which the accounting company is organized; also from properties not belonging to the accounting company, but in which it has an interest through ownership of stocks, bonds, or otherwise. Operat-

ing income applicable to corporate and leased properties is that income arising from any class of operations which is available to pay a return in one form or another upon capital employed in that class of operations. Income applicable to corporate property is that income which is available to pay a return in one form or another on capital owned by the accounting company. It is the operating income applicable to corporate and leased properties less rentals for the use of capital not owned. Gross income is income from all sources whatsoever. It might also be called total net revenue. Gross corporate income is that income applicable to corporate properties, that is, gross income less rentals for capital not owned. Net income is that amount left after all contractual or compulsory deductions have been made from gross income except such sinking fund accruals as are required to be temporarily reserved.

[fol. 2813] 11. Rents.

Rents are payments for the use of property employed in the business but not owned by the accounting company. The standard form of income statement established by this system of accounts provides, therefore, for deducting from gross income, rentals paid for the use of property not owned, in order that the income available for a return upon that part of the capital invested in the enterprise by the accounting company may clearly appear. Minor rents, however, such as rents for land, buildings and comparatively small portions of plant and equipment (not constituting a distinct operating unit) used for departmental purposes are more suitably, for administrative purposes, charged directly to one of the divisions of the operating expense schedules and suitable treatment of such expenditures is provided for in the operating expense accounts.

12. Delayed Income Items.

Delayed items are those representing transactions which occurred prior to the period covered by the income account but which were not recorded currently. Such items may be charged or credited to the appropriate income account for the fiscal period in which the transactions are actually recorded. If, however, the amount of such items is relatively so large that its inclusion in the income account for a single

year would result in a seriously abnormal income statement, and no provision has been made through accruals to reserves or suspense accounts for anticipating such transactions, the accounting company may distribute the amount, or any part thereof, to Profit and Loss. In annual reports to the Commission reporting companies may be required to analyze all such debits and credits through Profit and Loss accounts.

[fol. 2814] Text Pertaining to Income Accounts

401. Operating Revenues.

Under this head shall be shown the total revenues of the accounting company from gas operations during the period covered by the income account. (For the primary operating revenue accounts see pages 66 to 68.)

402. Operating Expenses.

Under this head shall be shown the total expenses of the accounting company for gas operations during the period covered by the income account. (For the primary operating expense accounts see pages 76 to 94.)

403. Uncollectible Bills.

This account shall include charges for accounts due from consumers or customers which, after a reasonably diligent effort to collect, have proved impracticable of collection. If accounts which have been so written off are afterwards collected, the amount received should be credited to this account.

NOTE.—Charges to this account may be made on the basis of the estimated average loss due to uncollectible accounts in which case the concurrent credit shall be to a special account under balance sheet account No. 257, "Miscellaneous Reserves." To the reserve thus established shall be charged such accounts as are determined to be uncollectible. When charges for uncollectible accounts are thus made by estimate, the estimate shall be adjusted at the end of each fiscal year to conform to the experience of the accounting company as determined by analysis of its accounts receivable.

404. Taxes.

This account shall include the amount of taxes applicable to the gas operations of the accounting company during the period for which the income account is stated.

Separate accounts shall be kept of the taxes applicable to gas operations and to operations other than gas, as well as to non-operating revenues, if the accounting company has such other operations or non-operating revenues. When taxes are levied on property used in two or more different classes of operations in such a way that the amount applicable to each class is not definitely stated, the total amount of the levy shall be apportioned by the accounting company on some fair basis between the two or more classes of operations.

The tax accounts shall be charged at regular accounting intervals and the "Tax Liability Account" (see account No. 231, "Taxes Accrued") concurrently credited with the period's proportion of taxes applicable to the operations covered by each account. If the exact amounts of the annual taxes are not known, they shall be estimated and a [fol. 2815] proper share of the estimated amounts shall be charged for each accounting period. From time to time during the year as the actual tax levies become known the periodic charges shall be adjusted so as to include as nearly as possible the total amount of the taxes in the period to which they apply.

NOTE A.—Taxes on property leased should be charged to the appropriate tax account by the party which under the terms of the lease contract actually pays such taxes. If, under the provisions of the lease, the party actually paying the taxes is reimbursed by the other party to the lease, the amount of such reimbursement shall, when the taxes are paid in the first instance by the lessor, be credited to the appropriate rent revenue account of the lessor and charged by the lessee to the appropriate rent deduction account; when the taxes are paid in the first instance by the lessee, the amount of the reimbursement shall be credited to the appropriate rent deduction account of the lessee and charged by the lessor to the appropriate rent revenue account.

NOTE B.—The tax accounts must not include any fees or charges sometimes called taxes, such as water taxes, drain-

age taxes, or fire taxes, which are payments for some specific service rendered by the government.

NOTE C.—In reports to the Public Service Commission it may be required that tax bills received and paid (but not tax accruals) be classified under the following heads:

A. State Taxes:

A 1. Franchise taxes on capital stock.
A 2. Franchise tax on gross earnings.
A 3. Special franchise tax.
A 4. Income tax.

B. Local Taxes within the State:

B 1. On real estate.
B 2. On personal property.
B 3. Other (specified).

C. Taxes Levied by Other States

D. Federal taxes:

D 1. On capital.
D 2. On income.
D 3. On war profits and excess profits.
D 4. Other (specified).

411. Rent for Lease of Other Gas Plant.

This account shall include all amounts accrued against the accounting company for rent of any gas plant constituting a distinct operating unit, such as a production plant or distribution system, under a lease giving exclusive possession to the lessee.

412. Amortization of Limited Term Land Rights.

When the right to use land for a limited term has been acquired under a contract by which the consideration is a single immediate payment instead of a series of periodic rentals during the term for which the land is transferred, this account shall include an amount sufficient to cover such portion of the life of such limited interest in land as has expired during the accounting period. The amount charged to this account shall be concurrently credited to the fixed

capital account to which the cost of acquiring such an interest in land was originally charged.

[fol. 2816] 413. Rent Accrued from Lease of Gas Plant—Cr.

This account shall include all amounts accruing to the accounting company as rental for its gas plant or any part thereof constituting a distinct operating unit, such as a production plant or distribution system, under a lease giving exclusive possession to the lessee.

NOTE.—Rentals received for use of comparatively small portions of plant or equipment, the cost of which is carried in gas fixed capital accounts, not constituting a distinct operating unit, the cost of maintaining which is ordinarily borne by the owner shall not be credited to this account, but to operating revenue account No. 613, "Rent from Property Used in Operation," even though the lessee has exclusive possession.

421. Miscellaneous Rent Revenues.

This account shall include all rent revenues accruing to the accounting company from properties not devoted to the undertakings for which it is organized. This covers such revenues as rentals from real estate not used in operations.

422. Interest on Long Term Debt Owned.

This account shall include interest accruing to the accounting company upon securities of other companies and national, state, or municipal governments. Interest accrued shall not be credited to this account unless its payment is reasonably assured; in other cases credits to this account shall be based upon the interest actually collected.

NOTE A.—No interest upon reacquired securities issued or assumed by the accounting company shall be credited to this account.

NOTE B.—Interest accrued on securities of other companies held in sinking or other special funds shall not be credited to this account, but to account No. 425, "Income from Special Funds."

423. Miscellaneous Interest Revenues.

This account shall include interest accrued to the accounting company on loans, notes, and advances, special deposits and all other interest bearing assets except funded securities and current funds employed primarily in the conduct of the business for which the accounting company is organized. Interest accrued shall not be credited to this account unless its payment is reasonably assured; in other cases credits to this account shall be based upon the interest actually collected.

424. Dividend Revenues.

This account shall include revenues derived by the accounting company from dividends on stocks of other companies held by it. Accruals of guaranteed dividends may be included in this account if their payment is reasonably assured.

NOTE A.—No dividends on reacquired securities issued or assumed by the accounting company shall be credited to this account.

NOTE B.—Dividend revenues from securities of other companies held in sinking or other special funds shall not be credited to this account, but to account No. 425, "Income From Special Funds."

[fol. 2817] 425. Income from Special Funds.

This account shall include income (whether interest or dividends), accrued on cash, securities (not issued or assumed by the accounting company), and other assets held in sinking and other special funds.

NOTE.—This account covers all income from investments of special funds, whether required to be retained in the fund or not. If such income is required to be retained in the fund and the fund to be represented by a reserve, the amount of such accretions to the fund shall be concurrently credited to the appropriate reserve account and charged to account No. 441, "Sinking Fund Appropriations," or account No. 443, "Miscellaneous Appropriations of Net Income," as may be appropriate.

426. Miscellaneous Non-Operating Revenues.

This account shall include all revenues accruing to the accounting company in accordance with the terms of any contract, by which the company is entitled to participate in the profits resulting from the operations of others, and all other non-operating revenues not provided for in any of the foregoing accounts.

NOTE.—"Profits from the operations of others" does not include any dividends on stock. Revenues from dividends should be credited to account No. 424, "Dividend Revenues."

427. Non-Operating Revenue Deductions.

This account shall include all expenditures necessary to receiving or collecting non-operating revenues as listed under the following sub-heads. If desired, each subhead may be made a separate ledger account.

a. Rent Expense—This covers all expenses arising in connection with the procuring of revenues from rented properties which are properly credited to account No. 421, "Miscellaneous Rent Revenues," such as the cost of negotiating contracts, advertising for tenants, fees paid conveyancers, collectors' commissions, cost of enforcing payment of rent, cost of ousting tenants, etc. This includes expense while the property is idle awaiting occupant; also cost of maintenance of property when such cost is borne by the owner. Such maintenance does not include taxes.

b. Interest Expense.—This covers all expenses in connection with the collection of interest upon investments. It does not include taxes on such investments.

c. Dividend Expense.—This covers all expenses in connection with the collection of dividends on stocks of other corporations, also all expenses incurred, as in the investigation of the affairs of the corporations whose stocks are held, whether for the purpose of detecting mismanagement, or for the purpose of inducing the declaration of dividends; and all expenses connected with enforcing payments of dividends when declared.

[fol. 2818] d. Miscellaneous Non-Operating Expense.—This covers the cost of negotiating contracts by which the

accounting company is entitled to share in profits from the operations of others, and all expenses of collecting the accounting company's proportion of such profits and all expenses of procuring the modification or dissolution of any such contract; also all other non-operating expenses (as expenses are defined under "Income Accounts—General Instructions and Definitions," Section 7, page 50) which are not provided for under the foregoing sub-heads.

e. Non-Operating Taxes.—This covers all taxes accruing upon non-operating property, revenue from which is property credited to accounts Nos. 421 to 426 inclusive and all other taxes not upon property but assignable to non-operating revenues.

f. Uncollectible Non-operating Revenues.—This covers any non-operating revenues judged by the accounting company to be uncollectible.

431. Interest on Long Term Debt.

This account shall include all interest accrued on outstanding long term debt issued or assumed by the accounting company, the liability for which is included under balance sheet account No. 211, "Long Term Debt;" also interest accrued on debenture stocks and on receiver's certificates which mature more than one year after date of issue. This account does not include interest on securities held by the accounting company in its treasury, in sinking or other special funds, or pledged as collateral.

NOTE A.—The amount charged to this account shall be concurrently credited to account No. 232, "Interest Accrued," to which account shall be debited payments made on account of interest.

NOTE B.—If any securities issued or assumed by the accounting company are held in a sinking or other special fund, the interest on such securities shall not be charged to this account.

432. Miscellaneous Interest Deductions.

This account shall include interest on all short-term obligations of the accounting company such as notes or loans for terms of less than one year, unpaid taxes, consumers'

deposits, or other accounts payable, etc. It shall also include interest on advances from affiliated companies, see balance sheet account No. 241, "Advances from Affiliated Companies"); and interest on receiver's certificates which mature in one year or less after date of issue.

433. Amortization of Debt Discount and Expense.

This account shall include for any fiscal period that proportion of the unamortized discount and expense on outstanding debt which is applicable to the period. This proportion shall be determined according to a rule, the uniform application of which during the interval between the issue and maturity of any debt will completely amortize or wipe [fol. 2819] out the discount at which such debt was issued and the debt expense connected therewith.

434. Amortization of Premium on Debt—Cr.

This account shall include for any fiscal period the proportion of the premium at which outstanding debt was issued which is applicable to the period. This proportion shall be determined according to a rule the uniform application of which during the interval between the issue and the maturity of any debt will completely amortize or wipe out the premium at which such debt was issued.

435. Miscellaneous Amortization Chargeable to Income.

This account shall include such amounts as the accounting company may be required to charge to income in amortization of intangible book value or other items carried among its assets.

436. Miscellaneous Deductions from Gross Corporate Income.

This account shall include all contractual deductions from gross corporate income not provided for in any of the foregoing accounts. This covers unsecured accruals of obligations arising under contracts whereby the accounting company has guaranteed the annual or more frequent periodic payment of money or performance of other obligation on the part of another corporation or person and because of

the default of such other corporation or person liability of the accounting company has become actual; losses resulting from the operations of others whenever in accordance with the terms of any contract the accounting company is bound to contribute toward reimbursement of such losses; and income taxes levied upon bondholders and assumed by the accounting company.

441. Sinking Fund Appropriations.

This account shall include such amounts as are required by mortgage provision or otherwise to be charged to income for the purpose of retiring or reducing the bonded or other obligations of the accounting company. It shall also include such accretions from the investment of funds specifically set aside for the above described purpose as are required to be added to a sinking fund reserve (see also account No. 425, "Income From Special Funds").

442. Dividend Appropriations of Income.

This account shall include amounts declared payable as dividends out of the income for the period for which the income account is stated on actually outstanding capital stock issued or assumed by the accounting company.

This account shall be subdivided so as to show separately the dividends on the various classes of capital stock.

[fol. 2820] If the dividend is not payable in cash, the consideration shall be described in the entry with sufficient particularity to identify it.

NOTE.—This account shall not include charges for dividends on capital stock issued or assumed by the accounting company and owned by it, whether held in the treasury, in special deposits, in sinking or other reserve funds, or pledged as collateral.

443. Miscellaneous Appropriations of Net Income.

This account shall include all appropriations of net income not provided for in the three preceding accounts. This covers appropriations of income to special fund reserves (see account No. 425, "Income From Special Funds").

[fol. 2821] Standard Form of Profit and Loss Account

	Dr.	Cr.
Balance at the beginning of the fiscal period		
Balance transferred from income account.		
501. Dividend appropriations of surplus		***
502. Appropriations to reserves		***
503. Miscellaneous credits to Profit and Loss....	***	
504. Miscellaneous debits to Profit and Loss ...		***
Balance at end of the fiscal period		

[fol. 2822] Profit and Loss Accounts

General Instructions and Definitions

1. Profit and Loss Account Defined.

The Profit and Loss Account is the collective title for a small group of accounts which form the connecting link between the income account and the balance sheet. Its principal function is to explain changes in the corporate surplus or deficit during a given fiscal period as effected, first by the net result of all the transactions reported in the income account; second, by appropriations of surplus for specific purposes made at the option of the accounting company; and third, by special and unusual transactions or adjustments such as are not regularly recorded in the income account.

2. Delay Income Items.

Delayed items are those representing transactions which occurred prior to the period covered by the income account, but which were not recorded currently. Such items may be charged or credited to the appropriate income account for the fiscal period in which the transactions are actually recorded. If, however, the amount of such items is relatively so large that its inclusion in the income account for a single year would result in a seriously abnormal income statement, and no provision has been made through accruals to reserves or suspense for anticipating such transactions, the accounting company may distribute the amount or any part thereof to Profit and Loss. In annual reports to the Commission reporting companies may be re-

quired to analyze all such debits and credits through Profit and Loss accounts.

[fol. 2823] Text Pertaining to Profit and Loss Accounts

501. Dividend Appropriations of Surplus.

This account shall include amounts declared payable as dividends out of accumulated surplus on actually outstanding capital stock issued or assumed by the accounting company.

This account shall be divided so as to show separately the dividends on the various classes of capital stocks.

If a dividend is not payable in cash, the consideration shall be described in the entry with sufficient particularity to identify it.

NOTE.—This account shall not include charges for dividends on capital stock issued or assumed by the accounting company and owned by it, whether held in the treasury, in special deposits, in sinking or other reserve funds, or pledged as collateral.

502. Appropriations to Reserves.

This account shall include appropriations from surplus for sinking fund and other reserves and allotments of surplus or payments of definite amounts from surplus into sinking fund and other reserves under the terms of mortgages, deeds of trust, or other contracts, and such other appropriations of surplus to be set aside in special reserve accounts as the accounting company may make.

NOTE.—It is the intent of the classification that a reserve shall be provided, either through retirement expense or by appropriations from surplus, or both, sufficient to cover all retirement losses that may reasonably be expected.

503. Miscellaneous Credits to Profit and Loss.

This account shall include all credits affecting the accounting company's surplus or deficit and not elsewhere provided for, such as:

Adjustments of cancellation of balance sheet accounts.

Cancellation of balance sheet accounts representing unclaimed wages and vouchered accounts written off because of the accounting company's inability to locate the creditor.

Profit derived from the sale of miscellaneous investments.

Credits resulting from adjustments required to bring to par securities issued or assumed by the accounting company and reacquired at a cost less than par value.

Premiums on capital stock at the time of its reacquirement. (See "Balance Sheet Accounts—General Instructions and Definitions," Section 11, page 7.)

Unreleased premiums on funded debt reacquired before maturity. (See "Balance Sheet Accounts—General Instructions and Definitions," Section 12, page 8.)

NOTE.—If old accounts are collected which have been previously written off as uncollectible, the amount received should be credited to the account which was originally charged when the amount in question was written off, and not to "Profit and Loss."

[fol. 2824] 504. Miscellaneous Debits to Profits and Loss.

This account shall include all debits affecting the accounting company's surplus or deficit and not elsewhere provided for, such as:

Adjustments or cancellation of balance sheet accounts.

Losses or deficits not properly chargeable to income and for which no reserve has been provided.

Losses resulting from the sale of miscellaneous investments and debits resulting from adjustments required to bring to par securities issued or assumed by the accounting company and reacquired at a cost exceeding the par value.

Unextinguished discounts on funded debt reacquired before maturity.

Donations to charitable institutions and organizations for promoting social welfare.

Penalties and fines for violations of law.

[fol. 2825] Operating Revenue Accounts

Sales of Gas

601. Metered sales to general consumers.
602. Flat-rate sales to general consumers.
603. Prepaid gas sales.
604. Other gas corporations.
605. Municipal street lighting.
606. Miscellaneous municipal sales.

Miscellaneous Revenue

611. Commissions on others' gas.
612. Rent from gas appliances.
613. Rent from property used in operation.
614. Merchandise and jobbing.
615. Miscellaneous operating revenues.

[fol. 2826] Operating Revenue Accounts

General Instructions and Definitions

1. Operating Revenue Accounts Defined.

Operating revenue accounts are those in which are recorded the amounts which the accounting company receives or becomes lawfully entitled to recover for services rendered, for products or merchandise sold, as a return on property used in the company's own operations and as interest on current funds, such as daily bank balances.

2. Basis of Credits to Operating Revenue Accounts.

Credits to the various revenue accounts shall be made upon the basis of bills rendered or of gross prices. Discounts for prompt payment, corrections of over-charges, over-collections theretofore credited and afterward corrected, authorized abatements and allowances and other corrections and deductions shall be charged to the revenue account to which they relate.

NOTE A.—If a gas corporation desires to credit its revenue accounts upon the basis of net price charged to consumers, all discounts forfeited or penalties charged for de-

layed payments shall be credited to the revenue accounts involved and kept in such form as to permit their being separately reported.

NOTE B.—If the accounting company sells all or part of its gas through an agent under contract by which the agent pays distribution and other expenses and turns over to the accounting company the amount collected from gas sales less his agent's commission, the accounting company should credit its revenue accounts with the full amount collected by its agent and charge the amount of the agent's commission to operating expense account No. 762, "Agents' Commissions." The agent should credit the amount of the commission received to operating revenue account No. 611, "Commissions on Others' Gas," and credit the remainder of the revnue from gas sold on commission to the account of the company supplying such gas.

3. Delayed Items.

Delayed items are those representing transactions which occurred prior to the period for which a revenue account is stated, but which were not recorded currently. Such items may be charged or credited to the appropriate revenue account for the fiscal period in which the transactions are actually recorded. If, however, the amount of such items is relatively so large that its inclusion in the revenue accounts for a single year would result in a seriously abnormal income statement and no provision has been made through accruals to reserve or suspense accounts for anticipating such transactions, the accounting company may distribute the amount or any part thereof to Profit and Loss. In annual reports to the Commission reporting companies may be required to analyze all such debits and credits through Profit and Loss Accounts.

[fol. 2827] 4. No Revenue from Gas Used in Operations or Supplied without Direct Charge.

If the accounting company desires to charge its various departmental accounts with the gas used in such departments for light or heat which it has itself manufactured or purchased for resale, the value of such gas shall not be credited to revenue, but to the appropriate operating ex-

pense account for "Duplicate Charges." Similarly, if gas is supplied without direct charge in accordance with the terms of a municipal or other contract calling for limited "free" service, in accordance with franchise requirements, as compensation for the services of employees, etc., and it is desired to charge the value of the gas so furnished to appropriate operating expense accounts, the concurrent credit shall be, not to a revenue account, but to "Duplicate Charges."

[fol. 2828] Text Pertaining to Operating Revenue Accounts

601. Metered Sales to General Consumers.

This account shall include all revenue received from the sale of gas through ordinary meters for residential, commercial, and industrial purposes where the total receipt is dependent upon quantity of gas supplied, except revenues from the sale of gas to municipal corporations and other governmental agencies at rates not available to non-municipal users.

NOTE.—This account may be subdivided to show the sales of gas for residential, commercial, and industrial purposes, by tariff schedules, or otherwise as local conditions may require.

602. Flat-Rate Sales to General Consumers.

This account shall include all revenues received from the sale of gas at flat rates per year, per night, per hour, or other time unit, or on any basis independent of the quantity of gas supplied, except revenues from the sale of gas to municipal corporations and other governmental agencies at rates not available to non-municipal users.

NOTE.—This account may be subdivided to show the sales of gas for ersidential, commercial, and industrial purposes, by tariff schedules, or otherwise as local conditions may require.

603. Prepaid Gas Sales.

This account shall include all revenues derived from the sale of gas delivered through so-called "prepayment meters."

604. Other Gas Corporations.

This account shall include all revenues derived from gas sold or supplied to other gas corporations to be by them distributed through their own pipes to consumers. If any portion of such gas is incidentally consumed by such corporations, whether for light, heat, or power, it should be included herein if not separately measured or if included under the same contract with that which is distributed by them to consumers.

605. Municipal Street Lighting.

This account shall include all revenues derived from lighting streets for municipal corporations, or from supplying gas therefor at special rates not available to non-municipal consumers.

NOTE.—The word "streets" includes parks, plazas and all other public places except buildings.

[fol. 2829] 606. Miscellaneous Municipal Sales.

This account shall include all revenues derived from gas supplied to municipal corporations for purposes other than street lighting at special rates not available to non-municipal consumers; also all revenues from gas supplied under special contract with federal, state, or county governments.

611. Commissions on Others' Gas.

This account shall include all revenues accruing to the accounting company for distributing gas of other companies through its pipes and selling the same and for all other services performed in connection therewith. (See "Operating Revenue Accounts—General Instructions and Definitions," Section 2, Note B, page 64.)

612. Rent from Gas Appliances.

This account shall include all revenues derived from the leasing of gas engines, heating appliances, lamps, and other gas apparatus and appliances except meters. Where the contract of leasing names only a single consideration for both the leasing and the maintenance of the appliances

so leased, the entire revenue shall be included in this account.

613. Rent from Property Used in Operation.

This account shall include rents received for the use by others of buildings, land, and other property devoted to gas operations of the accounting company. This covers such matters as rent from the joint use of office buildings, etc.

When any corporation engages in gas operations for the production of some of its product for the benefit of another or others under an arrangement for apportioning the expense among the several participants in the arrangement, if such arrangement provides for the receipt by the accounting company of any profit or return upon its property such profit or return upon the property shall, as it accrues, be credited to this account. Such profit or return must be over and above any provision for wear and tear and retirement expense on plant involved in the said production, and the amount thereof must be as provided in the arrangement under which the joint production occurs.

614. Merchandise and Jobbing.

To this account shall be credited all revenues derived from the sale of gas merchandise and from gas jobbing. To this account shall be charged the cost to the accounting company of such merchandise sold, including transportation costs and the cost of labor employed in merchandise and jobbing work so far as it is the practice of the accounting company to segregate such labor cost; also discounts and allowances made in connection with settlement of bills for merchandise and jobbing.

[fol. 2830] To this account shall also be credited the profit or commission accruing to the accounting company on all jobbing work performed by it as agent under agency contracts, whereunder it undertakes to do jobbing work for another for a stipulated profit or commission.

NOTE A.—The accounting company should keep this account in such detail as to enable it to analyze the credits and debits in its annual reports.

NOTE B.—This account does not include receipts from the sale of superseded equipment or of junk or other scrap or

salvage. Such receipts should be credited to the account to which the cost of the superseded equipment is charged or (in the case of the sale of junk, etc.) to account No. 781, "Undistributed General Expenses," or the appropriate sub-account.

NOTE C.—If the accounting company sells merchandise or does jobbing work at or below cost for the purpose of inducing greater use of gas, a debit balance in this account, due to such a practice, shall be charged to operating expense account No. 771, "New Business Expenses" or the appropriate sub-division thereof.

NOTE D.—If the accounting company is engaged in merchandise or jobbing primarily for direct profit rather than for stimulating the consumption of gas, such merchandising and jobbing may be organized and accounted for as a distinct department of the accounting company, coordinate with the gas department. Where such a distinctive department is conducted, a proper division of overhead charges should be made.

615. Miscellaneous Operating Revenues.

This account shall include all revenues derived from gas operations not includible in any of the foregoing accounts. This covers such items as profit on the sale of materials and supplies not ordinarily purchased for resale, sale of exhaust steam, interest on daily bank balances, etc.

[fol. 2831] Operating Expense Accounts

	700	Production Expenses
D C B	701	Works superintendence and labor
A	701.1	Works superintendence
A	701.2	Boiler labor
A	701.3	Retort labor
A	701.4	Generator labor
A	701.5	Purification labor
A	701.6	Miscellaneous work labor
D	702	Boiler fuel and water
C B A	702.1	Boiler fuel
C B A	702.2	Water
D C B A	703	Fuel under retorts

D C B A	704	Coal carbonized
D C B A	705	Generator fuel
D C B A	706	Water gas oil
D C	707	Miscellaneous works supplies and expenses
B A	707.1	Coal gas enricher
B A	707.2	Purification supplies
B A	707.3	Miscellaneous works expense
B A	707.4	Gas storage
D C B A	708	Maintenance of works and station structures
D	709	Maintenance of work equipment and apparatus
C B	709.1	Maintenance of power equipment
A	709.12	Maintenance of furnaces and boilers
A	709.13	Maintenance of boiler apparatus
A	709.14	Maintenance of steam accessories
A	709.15	Maintenance of steam engines
A	709.16	Maintenance of internal combustion engines
A	709.17	Maintenance of miscellaneous power equipment
C B	709.2	Maintenance of gas apparatus and tools
A	709.21	Maintenance of benches and retorts
A	709.22	Maintenance of water gas sets
A	709.23	Maintenance of purification apparatus
A	709.24	Maintenance of holders
A	709.25	Maintenance of accessory works equipment
A	709.26	Maintenance of laboratory equipment
A	709.27	Maintenance of implements and accessories
D C B A	710	Gas from other sources
D C B A	711	Power from other sources
D C B A	712	Steam generated—apportionment account

[fol. 2832]

D C B A	713	Residuals produced—Cr.
D C B A	714	Residual expense
D C B A	715	Duplicate production charges—Cr.
D C B A	716	Production expenses transferred—Cr.
	720	Transmission and Distribution Expenses
D C	721	Distribution operation
B A	721.1	Transmission operation

	B	721.2	Distribution superintendence and expenses
	A	721.21	Distribution superintendence
	A	721.22	Distribution supplies and expenses
	B	721.3	Consumers' premises work
	A	721.31	Maintaining installations
	A	721.32	Work on consumers' premises
	B A	721.4	Removing and resetting meters
D C		722	Distribution maintenance
	B A	722.1	Maintenance of mains
	B A	722.2	Maintenance of services
	B	722.3	Miscellaneous distribution maintenance
	A	722.31	Maintenance of shop buildings
	A	722.32	Maintenance of distribution implements and accessories
	A	722.33	Maintenance of gas appliances
D C B A		723	Maintenance of consumers' meters
D C B A		724	Duplicate distribution charges—Cr.
		730	Street Lighting Expenses
D C B A		731	Operation of street lamps
D C B A		732	Maintenance of street lamps
		760	Commercial Expenses
D C		761	Commercial administration
	B A	761.1	Commercial general labor
	B	761.2	Commercial books and contracts
	A	761.21	Commercial bookkeeping
	A	761.22	Commercial contracts
	B	761.3	Commercial meter reading and collecting
	A	761.31	Commercial collecting
	A	761.32	Meter reading
	B A	761.4	Commercial supplies and expenses
D C B A		762	Agents' commissions
		770	New Business Expenses
D C		771	New business expenses
	B	771.1	New business salaries
	A	771.11	New business management salaries
	A	771.12	New business advertising salaries
	B	771.2	New business supplies and expenses
	A	771.21	Demonstration

[fol. 2833]

	A	771.23	Advertising supplies and expenses

	A 771.24	Canvassing and soliciting
	A 771.25	Miscellaneous new business supplies and expenses
	780	General and Miscellaneous Expenses
D	781	Undistributed general expenses
C B A	781.1	Administrative salaries
C B A	781.2	Other general office salaries
C	781.3	Miscellaneous general expenses
B A	781.31	General office supplies and expenses
B A	781.32	General stationery and printing
B A	781.33	Maintenance of general structures
B A	781.36	Law expenses
B A	781.37	Insurance
B A	781.38	Store expenses
B A	781.39	Transportation expenses
B A	781.40	Undistributed adjustments
B A	781.41	Rentals
B A	781.42	Other miscellaneous general expenses
D C B A	782	Retirement expense
D C B	783	Injuries and damages
A	783.1	Claim department expenses
A	783.2	Medical expenses
A	783.3	Injuries to employees
A	783.4	Other personal injuries and property damage
A	783.5	Miscellaneous accident expenses
D C B A	784	Regulatory commission expenses
D C B	785	Relief and welfare work
A	785.1	Employees' welfare department
A	785.2	Pensions
D C B A	786	Franchise requirements
D C B A	787	Amortization of franchises
D C B A	788	Gas expenses transferred—Cr.
D C B A	789	Joint operating expenses—Cr.
D C B A	790	Duplicate miscellaneous charges—Cr.

[fol. 2834] Operating Expense Accounts

General Instructions and Definitions

1. Operating Expenses Defined.

The term operating expenses as used in this classification means such expenses as are necessary to the maintenance

of the corporate organization, the rendering of service required or authorized by law, the sale of merchandise, the production (including herein the cost of capital consumed), and disposition of commodities produced, and the collection of revenue therefor. Expenses directly incident to the collection of non-operating revenues and the maintenance of property from which non-operating revenues are derived are excluded from operating expenses.

2. Definitions of Certain Terms Used in Connection with Expense Accounts.

Except where some other meaning is clearly specified in the definitions of the accounts the following words, wherever used hereunder, have the meanings below stated:

Cost means cash or money cost, and not price based on a term of credit.

Labor means human services of whatever character.

Cost of labor includes wages, salaries, and fees paid to persons for their services.

Cost of materials and supplies includes all specifically assignable transportation charges incurred in obtaining the delivery of such materials and supplies upon the premises of the purchaser, such as packing, drayage, freight, insurance, customs duties, commissions, etc., and cost of any special tests made thereon prior to their acceptance; and in case the accounting person or corporation desires, it may include a suitable proportion of store expenses (when the materials and supplies are passed through stores) and the cost of further transportation to the place of consumption, and a suitable proportion of the expenses of the purchasing department in which case a corresponding credit shall be made to the suitable expense account as hereinafter provided.

Cost of repairs, when made by the accounting person or corporation, includes cost of labor expended and material consumed, and incidental expenses such as carfare, permits, inspection, etc., less salvage, if any.

Current maintenance includes such expenses necessary to maintain the tangible property in a state of operating efficiency as do not result in a substantial change of identity in any particular unit of property. It includes the cost

[fol. 2835] of minor replacements of small parts commonly called the cost of repairs, but it does not include the cost of replacing individual structures, facilities, or units of equipment, or important sections of continuous structures such as gas mains. Current maintenance costs are chargeable to operating expenses and wherever the word "maintenance" is used in the definition of an operating expense account, current maintenance is to be understood. The cost of replacing the larger units is chargeable to fixed capital from which the cost of the property replaced must be deducted.

NOTE.—It is not required that the transportation element of cost shall be assigned with a greater degree of accuracy than to the nearest cent per unit of material or supply. Where a single transportation item covers a multitude of things the portion of the expense not assigned to specific things should be charged to the same account that store expenses are charged to.

3. Unaudited Bills and Vouchers.

When bills covering operating expense items are not received in time for audit, and when vouchers are not made in time for inclusion in the operating accounts for the month in which the transactions occur, the items may be estimated and in such form charged or credited to operating accounts, and credited or charged to operating reserves, the necessary adjustments being made later when the bills and vouchers are taken into the accounts.

4. Delayed Items.

Delayed items are those representing transactions which occurred prior to the period covered by the income account but which were not recorded currently. Such items may be charged or credited to the appropriate expense account for the fiscal period in which the transactions are actually recorded. If, however, the amount of such items is relatively so large that its inclusion in the expense accounts for a single year would result in a seriously abnormal income statement, and no provision has been made through accruals to reserves or suspense accounts for anticipating

such transactions, the accounting company may distribute the amount or any part thereof to Profit and Loss. In annual reports to the Commission reporting companies may be required to analyze all such debits and credits through Profit and Loss accounts.

5. Salvage and Insurance.

Salvage and insurance recovered in connection with maintenance jobs not involving deductions from fixed capital shall be credited to the appropriate maintenance account. (See "Fixed Capital Accounts—General Instructions and Definitions," Section 6, page 31.)

If the insurance on damaged property is relatively large and is received before the repairs have been completed, a disproportionate credit to operating expenses may be avoided by crediting the amount of the insurance recovered to a suspense account to which the cost of the repair shall then be charged to the extent that it is covered by insurance. [fol. 2836] Insurance recovered in connection with personal injuries shall be credited to account No. 783, "Injuries and Damages," or the appropriate subdivision thereof. Dividends distributed by mutual insurance companies shall be credited to the account to which the insurance premium is charged. Recoveries under fidelity bonds shall be credited to the account charged with the loss.

6. Retirement Expense.

An account is provided in which to include charges made in order that corporations shall, through the creation of adequate reserves, equalize from year to year, as nearly as is practicable, the losses incident to important retirements of buildings, etc., or of large sections of continuous structures like gas mains, or of definitely identifiable units of plant or equipment. "Losses" used above means in each case the excess of the original cost to the accounting company of the property retired plus the cost of dismantling or removing, over its salvage value at the time of its retirement. The cost of replacing minor parts, which is not recorded by any entries in the fixed capital accounts, and which is commonly called the cost of "repairs" or "main-

tenance" as distinguished from the cost of "replacements" of large units, need not be provided for through a retirement reserve. The amounts appropriated from surplus plus amounts charged to retirement expense should be upon a basis determined to be equitable according to the accounting company's experience and best sources of information, and should in all cases be sufficient to provide during a period of years a reserve against which can be written off all losses sustained upon the retirement of property for any cause whatsoever. A statement of the rule used by the accounting company for determining retirement expense accruals shall be included in its annual report to the Commission. If the accounting company so desires, it may file with the Commission a verified copy of its rule and refer to such rule in its annual report in place of repeating it in full each year.

7. Classification of Corporations by Revenue.

For the purpose of this classification of accounts, gas corporations are divided into four classes as set forth in paragraph 8 "Accounts to be Kept" found on page 2.

In order that frequent changes in classification may be avoided, the class to which a gas corporation belongs may be determined by the average of its annual revenues for the three years next preceding the date as of which its classification is to be determined. If at the close of any fiscal year following, the average of its annual revenues for the three next preceding years is greater than the maximum for the class in which the corporation has been grouped, it shall automatically be grouped with the higher class in which it falls by virtue of such increased annual revenues. Corporations engaged in new enterprises the [fol. 2837] annual revenue from which is not known in advance shall be classed in accordance with a reasonable estimate of their prospective revenue.

The classification of operating expenses which follows is adapted to corporations in all four classes. The primary accounts are expanded and subdivided as will be indicated to meet the needs of each class. No separate definitions are stated for accounts which are thus divided, but the content of such accounts is to be found in the definitions of the

final sub-divisions. When such sub-divisions are kept as primary ledger accounts it will not be necessary to keep also the account which has been subdivided.

Each corporation should keep, so far as they are applicable to its business, at least the accounts provided for the class to which it belongs. Any corporation may, however, keep any or all of the accounts of the more extended schemes provided for those corporations which are in higher revenue classes If desired, further refinements or extensions of the scheme of accounts to meet the needs of individual corporations may be made by subdividing the accounts herein established, provided that the integrity of the required accounts is not impaired.

Each title in a condensed classification is to be understood to comprise the titles following it for a more expanded classification. The letter D preceding the title denotes that at least the accounts so indicated must be kept by corporations in class D so far as they are applicable to its business. The letter C indicates the accounts that must be kept by class C corporations, and so on. Accounts that are to be kept as primary accounts by more than one class of corporations are indicated by prefixing the letters of all the classes which are required to keep such accounts.

The use of this classification is not prescribed for class D corporations until the further order of this Commission. The reference to class D corporations is, however, retained in this classification for convenience when such use by class D corporations may be prescribed by the Commission.

[fol. 2838] Text Pertaining to Operating Expense Accounts

General Accounts

700. Production Expenses.
720. Transmission and Distribution Expenses.
730. Municipal Street Lighting Expenses.
760. Commercial Expenses.
770. New Business Expenses.
780. General and Miscellaneous Expenses.

700. Production Expenses

NOTE.—If the accounting company operates two or more separate and distinct plants for the production of gas or if it produces gas by two or more processes or methods, it should keep (with the detail herein described) separate accounts covering production at the several plants, and so far as practicable, for each process or method. Where two or more processes or methods are used, separate sub-accounts should be kept for expenses caused solely by any particular method and one for expenses common to two or more methods. Gas obtained from another company should be separately accounted for as in the case of that produced by a separate process or method.

All of the defined titles and sub-titles in production expenses relate both to coal gas and to water gas except those below listed which are restricted as indicated.

Titles Relating to Coal Gas Only	Titles Relating to Water Gas Only
Retort labor.	Generator labor.
Fuel under retorts.	Generator fuel.
Coal carbonized.	Water gas oil.
Coal gas enricher.	Repairs of water gas sets.
Repairs of benches and retorts.	

D. C. B 701. Works Superintendence and Labor

A 701.1. Works Superintendence

This account shall include the salaries of superintendents and assistants, chemists, day and night foremen and station clerks.

A 701.2. Boiler Labor

This account shall include the cost of labor employed in weighing and handling coal, coke, and breeze from place of storage to boilers; labor employed in operating boilers and engines (including such labor as that of shovelers, weighers, boiler firemen and engineers, and oilers); and labor employed in pumping oil tar from generators through separators to storage tanks, and from storage tanks to boilers; also such labor as that of pump house men and that employed in removing ashes.

[fol. 2839] A 701.3. Retort Labor

This account shall include the cost of labor employed in firing benches, charging and recharging retorts, patching and scurfing retorts, cleaning pipes and lids, quenching and handling coke used under benches and handling coal from place of storage to retort house. This covers such labor as that of foremen, firemen, furnace men, retort tenders, patchers, pipe men, lid cleaners, coke quenchers, guy men, riggers, shovelers, and wellers.

A 701.4. Generator Labor

This account shall include the cost of labor employed in weighing and handling coal and coke from place of storage to charging floor and in operating, firing, clinkering, and cleaning generators. This covers such labor as that of shovelers, weighers, pumpers, generator firemen and runners.

A 701.5. Purification Labor

This account shall include the cost of labor employed in emptying, cleaning and filling purifier boxes, oiling dip sheets of purifier covers, reviving oxide, and removing spent oxide to refuse pile. This covers such labor as that of foremen and laborers.

A 701.6. Miscellaneous Works Labor

This account shall include the cost of general labor in and about the works not specifically engaged in the manufacture of gas, such as that of watchmen, janitors, and messengers, laborers employed in cleaning up yards, removing snow and cleaning out refuse pile.

D 702. Boiler Fuel and Water

C B A 702.1. Boiler Fuel

This account shall include the cost of all fuel used for steam, whether coal, oil, gas or other fuel, f. o. b. station or storage pile. This will include the invoice cost of fuel, freight, switching, rent of railroad sidings, demurrage, cost of unloading from cars or boats to wagons, and cartage to

point of delivery at plant for storage, or unloading from scows or cars and conveying to place of storage. In case coal is transferred from one place of storage to another, this cost should also be included, and any discrepancy between the actual amount of coal on hand and that recorded on the books of the company should likewise be taken care of in this account. Concurrent credit will be made to a sub-account called "Boiler Fuel Stock" under balance sheet account No. 116, "Materials and Supplies."

NOTE.—If boiler fuel is delivered from point of shipper's delivery to boilers by other than boiler house labor, cost of such labor should be included in the cost of fuel.

[fol. 2840] C B A 702.2. Water

This account shall include the cost of water for boilers, for condensers, and for cooling engines; also boiler compound. Water used for general station purposes should not be included.

If water is purchased, charge at the contract price or the meter rate.

If water is pumped by the company, charge here the cost of pumping.

This account should include all labor cost in connection with the handling of water; such as operating the pumping station, and expense such as cost of chemicals used in purification and filtration.

D C B A 703. Fuel Under Retorts

This account shall include the cost (in storage pile) of fuel used under retorts. The same elements of cost should be included as for "Boiler Fuel." Concurrent credit will be made to a sub-account "Retort Fuel Stock" under Balance Sheet Account No. 116, "Materials and Supplies."

NOTE.—If fuel is delivered from storage to retort house by other than retort house labor, cost of such labor should be included in the cost of fuel.

D C B A 704. Coal Carbonized

This account shall include the cost (in storage pile) of gas coal used in retorts. The same elements of cost should

be included as for "Boiler Fuel." Concurrent credit will be made to a sub-account called "Gas Coal Stock" under Balance Sheet Account No. 116, "Materials and Supplies."

NOTE.—If gas coal is delivered from storage to retort house by other than retort house labor, cost of such labor should be included in the cost of the coal.

D C B A 705. Generator Fuel

This account shall include the cost (in storage pile) of fuel used in generators. The same elements of cost should be included as for "Boiler Fuel." Concurrent credit will be made to a sub-account called "Generator Fuel Stock" under Balance Sheet Account No. 116, "Materials and Supplies."

NOTE.—If generator fuel is delivered from storage to generator house by other than generator house labor, cost of such labor should be included in the cost of generator fuel.

D C B A 706. Water Gas Oil

This account shall include the cost (in storage tanks) of gas oil or naphtha used in making water gas. The same elements of cost should be included as for "Boiler Fuel." Concurrent credit will be made to a sub-account called "Gas Oil Stock" under Balance Sheet Account No. 116, "Materials and Supplies."

[fol. 2841] D C 707. Miscellaneous Work Supplies and Expenses

B A 707.1 Coal Gas Enricher

This account shall include the cost (in storage) of enricher materials used in enriching coal gas. Concurrent credit will be made to a sub-account called "Enricher Stock" under Balance Sheet Account No. 116, "Materials and Supplies."

B A 707.2. Purification Supplies

This account shall include the cost of materials used in gas purification. Concurrent credit will be made to a sub-account called "Purifier Stock" under Balance Sheet Account No. 116, "Materials and Supplies."

B A 707.3. Miscellaneous Works Expense

This account shall include the cost of sundry supplies and expenses in connection with the works not includible in other accounts. This covers lubricating oil, fuel for internal combustion engines, waste and packing, and other small materials of like nature used in gas production; also incidental items such as stationery, telegrams, telephone, ice, brooms, mops, kerosene, soap, towels, and similar expenses connected with the works. Minor rents may also be included.

B A 707 4 Gas Storage

This account shall include the cost of labor and material (except maintenance) employed in storing and regulating the flow of gas to distribution mains by holder pressure. This covers firemen, engineers, valve men, and superintendents when engaged on gas storage; and cost of coal, coke, water, and incidentals.

D C B A 708. Maintenance of Works and Station Structures

This account shall include the cost of maintaining works and station structures, including permanent piers and other foundations. Such structures include retort houses, generator houses, purifier houses, engine houses, boiler houses, relief holders, meter houses, coal sheds, coke sheds, tar houses and wells, oil tanks, and other structures for storage of fuel to be consumed or carbonized in the production of gas and the operations auxiliary thereto; structures for residuals and by-products; appurtenant walks, fences, drives, tramways, trestles, etc., and all fixtures permanently attached to such structures and made a part thereof; also all buildings, holder houses, and other structures at outlying holder stations, except the holders and their appurtenances.

NOTE.—Maintenance of short-lived and specially provided foundations and settings for furnaces and boilers, steam engines, gas engines, pumps, generators, benches, condensers, washers, scrubbers, purifiers, etc., shall not be included herein. Such foundations and settings, and the [fol. 2842] apparatus and machinery to which they pertain, are not intended to be included under the term fixtures

as above used. Nor should repairs of gas holders other than relief holders be included in this account.

D 709. Maintenance of Works Equipment and Apparatus

C B 709.1. Maintenance of Power Equipment

A 709.12. Maintenance of Furnaces and Boilers

This account shall include the cost of maintaining the boilers and furnaces and their specially provided foundations and settings.

Principal items: Brick work, metal smoke-stacks, bridge wall, arches, jambs, grate bars, stoker bars and welds, furnace valves, superheaters, damper regulators and tubes.

A 709.13. Maintenance of Boiler Apparatus

This account shall include the cost of maintaining feed water, coal, and ash handling systems and auxiliary apparatus in the fireroom.

Principal items: Feed pumps, blower engines, coal conveyors, diggers, trolley and cable towers, crusher and belt lines, brackets, wells, chutes, and gates, ash conveyor cars, winches, motors, bucket, shaft, chain and wheels; filters, boiler compound injector and pump; heaters, primary and secondary; economizers and water meters.

A 709.14. Maintenance of Steam Accessories

This account shall include the cost of maintaining the piping system in connection with the making of steam and delivery thereof to the prime movers. This covers those steam accessories included in Fixed Capital Account No. 313, "Boiler Plant Equipment," i. e., those not considered a part of the steam engine.

Principal items: Water feed piping, cold main, hot main, water suction, valves, joints, jackets, ash pit drains and ash pocket siphons, oil drains from engine crank pits, receiving tanks, filter pumps to engine valve, steam and exhaust line systems, sewer connections and air line.

NOTE—When the system for supplying boiler or condenser water is elaborate, as when it includes a dam reservoir, canal and pipe line, a separate sub-account for its maintenance

shall be kept under account No. 708, "Maintenance of Works and Station Structures."

A 707.15. Maintenance of Steam Engines

This account shall include the cost of maintaining steam engines whether reciprocating or rotary, devoted to use as prime movers in gas works. This covers the cost of maintaining apparatus auxiliary to the prime movers, including condensers, tubes, heads, doors, etc.; pumps, air and circulating; wet vacuum, dry vacuum, and oil systems; but not the power conveying apparatus.

[fol. 2843] A 709.16. Maintenance of Internal Combustion Engines

This account shall include the cost of maintaining all internal combustion engines devoted to use as prime movers in gas works and stations, including the specially provided foundations and settings of such engines. The engine includes the inlet valve, governor and ignition and starting apparatus, but not the pipe leading from the gas holder, nor the exhaust pipe.

A 709.17. Maintenance of Miscellaneous Power Equipment

This account shall include the cost of maintaining all miscellaneous power equipment at gas works which is not includible in any of the foregoing accounts.

Principal items:—Belts, pulleys, hangers, counter shafts and other apparatus intermediary between the prime mover and the apparatus operated, cranes, hoists, etc., and machine tools and such other tools at power plants as are proper to be capitalized, etc.

C B 709.2. Maintenance of Gas Apparatus and Tools

A 709.21. Maintenance of Benches and Retorts

This account shall include the cost of all maintenance of benches. This covers the retorts and their settings and auxiliary piping, including ascension pipes, and foul and hydraulic mains.

A 709.22. Maintenance of Water Gas Sets

This account shall include the cost of maintaining all water gas generators and accessories devoted to the production of gas, specially provided foundations and settings for such water gas sets, and the flues leading therefrom to smoke-stacks and chimneys. This covers not only generators, carburetors, superheaters, cells, and piping connected therewith, but also blast apparatus, oil and steam supplying apparatus, oil heaters, etc. It does not include pipes whose primary purpose is the heating of buildings.

A 709.23. Maintenance of Purification Apparatus

This account shall include the cost of all repairs of the apparatus for purifying gas including condensers, washers, scrubbers, purifiers, tar extractors, etc., and their specially provided foundations and settings.

A 709.24. Maintenance of Holders

This account shall include the cost of all repairs of gas holders (other than relief holders and appurtenances) at works and of those at district stations.

NOTE.—Repairs of holder housings and relief holders should be charged to account No. 708, "Maintenance of Works and Station Structures."

[fol. 2844] A 709.25. Maintenance of Accessory Works Equipment

This account shall include the cost of maintaining accessory equipment and apparatus used in the production and storage of gas not specifically provided for in the foregoing accounts. This covers repairs of exhausters, station meters, governors, etc., apparatus for charging retorts, conveyors for disposing of coke and other products and residuals, tar and ammonia, pumps, pipes, tanks, etc.

A 709.26. Maintenance of Laboratory Equipment

This account shall include the cost of maintaining laboratory equipment.

A 709.27. Maintenance of Implements and Accessories

This account shall include the cost of sharpening and repairing implements and accessories assigned to the gas works and not includible under any of the foregoing heads.

D C B A 710. Gas from Other Sources

This account shall include the purchase price of gas brought from other companies for distribution through the system of the accounting company; also the accounting company's proportion of the cost of production of gas produced by another concern for the use of the accounting company under any joint arrangement for the sharing of expense.

D C B A 711. Power from Other Sources

This account shall include the cost to the accounting company of electric energy, steam, hydraulic power, power gas, etc., purchased or jointly produced for the purpose of furnishing motive power in the accounting company's gas works.

NOTE.—Electric energy purchased at established tariff rates from other companies for lighting offices, stations, etc., or other similar purposes connected with the operation of the accounting company shall not be charged to this account but to the appropriate departmental expense account.

D C B A 712. Steam Generated—Apportionment Account

This account will be raised only by companies manufacturing both coal gas and water gas, or operating in connection with the gas utility other utilities (see third paragraph) or departments which make demand upon the same boiler plant.

Where a demand of this character is made upon a boiler plant, the expenses incident to generating steam shall be transferred from the foregoing accounts to this account at the close of the month. The total cost of generating steam as then shown shall be apportioned to coal gas and water gas production and to other departments (if any) using the steam, by credits to this account.

[fol. 2845] If the gas utility is operated in connection with an electric utility, and the steam supply is obtained from a common boiler plant, the cost of generating steam will be kept under the electric group of accounts, and the total cost thereof apportioned, and the amounts representing the cost of steam for the production of gas shall be charged to this account.

The details of the cost of generating steam, and the amounts apportioned to the different utilities or departments using the steam, and the basis used for the apportionment may be called for in annual reports to the Commission.

D C B A 713. Residuals Produced—Cr.

This account shall be credited and the appropriate "residual stock" account charged periodically with the estimated value of residuals produced. Separate sub-accounts shall be maintained for each kind of residuals.

NOTE.—If the net amount realized from the sale of residuals is greater or less than the amount at which they were originally credited, an adjusting entry should be made crediting or charging this account and charging or crediting the "residual stock" account with the difference.

D C B A 714. Residuals Expense.

This account shall include all expense incurred in preparing and handling residuals for sale, together with the cost of making deliveries.

NOTE.—This account should be divided in such manner as to show the expense applicable to each kind of residuals.

D C B A 715. Duplicate Production Charges—Cr.

This account shall be credited with all charges made to production expense accounts for gas consumed at works and outside holder stations and not otherwise provided for.

D C B A 716. Production Expenses Transferred —Cr.

This account shall include such part of the accounting company's cost of producing gas as is properly chargeable

to another co-ordinate department, as for example, an electric railroad or an electric light and power department.

[fol. 2846] 720. Transmission and Distribution Expenses

D C 721. Distribution Operation

B A 721.1. Transmission Pumping

This account shall include the cost of pumping gas through mains to the distribution system; this covers inspection and regulation of the booster governor. Charges to this account should be recorded in such detail as to permit the accounting company to report separately those relating solely to purchased gas.

NOTE.—In gas operations when gas is delivered to the supply system outside the works at substantially works pressure, the pipe system, including mains, feeders, and services (and supply pipes to outlying holders, if any) should all be classed in the distribution system. When the pressure is raised by means of boosters and the gas is delivered to the pipes at higher than works pressure, and is later reduced in pressure and delivered to distribution system proper, that portion of the pipe system used for conducting gas at the raised pressure should be classed as the transmission system.

B 721.2. Distribution Superintendence and Expenses

A 721.21. Distribution Superintendence

This account shall include the cost of all labor employed in superintending the operation of the street department, and fitting and repair shops, such as the salaries of superintendents, foremen, clerks, timekeepers, messengers, watchmen, janitors, and also that portion of the salaries of the engineering staff assignable to the distribution department.

A 721.22. Distribution Supplies and Expenses

This account shall include the cost of office maintenance and incidental expenses of the street and shop departments,

such as light, heat, telephone, water, ice, etc., stationery and other office supplies, maps and records, newspapers and other periodicals, badges, advertising for help, and minor office furniture and accessories not chargeable to Fixed Capital. Minor rents may also be included.

NOTE.—When the distribution office is combined with the works office or commercial office, charges like rent, light, etc., should be divided between them in a fixed ratio based upon the relative amounts of use.

B 721.3. Consumers Premises Work

A 721.31. Maintaining Installations

This account shall include the cost of labor employed and material used in inspecting and testing installations of piping in buildings, cleaning service or house pipe with pump, changing position of meters without removal from premises, and temporary repairs of leaks in house piping.

[fol. 2847] A 721.32. Work on Consumers' Premises

This account shall include the cost of all labor and material furnished to consumers for work without charge, including the cost of adjusting or changing location of house pipes, gas burners, fixtures, stoves and appliances, and the cost of new pillars, tips, burners, or devices not chargeable to maintenance accounts.

NOTE.—Any profit or commission accruing to the accounting company on jobbing work performed as agent should be credited to account No. 614, "Merchandise and Jobbing."

B A 721.4. Removing and Resetting Meters

This account shall include the cost of labor and material employed and incidental expense incurred in removing and resetting consumers' meters. This covers changing meters for test and adjustments, keys for service cock and service box, loading, unloading, and hauling meters between shop and consumers' premises, piling and storing meters that are ready for use, turning on and off gas (except for nonpayment of bills), tools, etc.

D C 722. Distribution Maintenance

B A 722.1. Maintenance of Mains

This account shall include the cost of maintaining mains. This covers the labor of foremen, inspectors, caulkers, tappers, pavers, drillers, skilled laborers, general laborers, and similar workers on street department payrolls while engaged in laying temporary mains, making connections to services, repairing, altering, overhauling, changing position of street mains, and pumping drips; protecting exposed or undermined mains, searching for and repairing leaks in mains and paving over any of the above work; also cartage and other incidental expense in connection with the above work.

NOTE.—This account should be so kept as to enable the accounting company to show separately the cost of repairing trunk lines and mains used for transmision of gas and the cost of repairing those used for distribution.

In gas operations when gas is delivered to the supply system outside the works at substantialy works pressure, the pipe system including mains, feeders, and services (and supply pipes to outlying holders, if any) should be classed in the distribution system. When the pressure is raised by means of boosters, and the gas is delivered to the pipes at higher than works pressure and is later reduced in pressure and delivered to the distribution system proper, that portion of the pipe system used for conducting gas at the raised pressure should be classed as the transmission system.

B A 722.2. Maintenance of Services

This account shall include the cost of maintaining services. This covers the same classes of labor as shown in account No. 722.1, "Maintenance of Mains," while engaged in repairing, altering, removing, relaying, cutting off and changing the position of services; protecting exposed service pipes; lamping and watching; searching for and repair- [fol. 2848] ing leaks in services; maintaining pressure observation pipes, replacing house governors, and maintenance of them; and paving over any of the above work;

also cartage and other incidental expenses in connection with the work shown above.

B 722.3. Miscellaneous Distribution Maintenance

A 722.31. Maintenance of Shop Buildings

This account shall include the cost of maintaining buildings used by the distribution department as distribution fitting or repair shops.

A 722.32. Maintenance of Distribution Implements and Accessories

This account shall include the cost of sharpening and repairing implements and accessories assigned to the street department and the fitting and repair shops, and not includible under any of the foregoing heads.

A 722.33. Maintenance of Gas Appliances

This account shall include the cost of maintaining gas lamps, stoves, engines and other appliances owned by the accounting company and rented to consumers.

D C B A 723. Maintenance of Consumers' Meters

This account shall include the cost of testing and repairing consumers' meters. This covers adjusting meters, maintenance of meter shelves, meter connections, locks and keys for prepayment meters, painting meters, replacing badges, packing and unloading meters sent to or received from repair shops, testing (except new meters), cartage, and other incidental expenses.

D C B A 724. Duplicate Distribution Charges—Cr.

This account shall be credited with all charges made to distribution expense accounts for gas consumed by the distribution department and not otherwise provided for.

730. Street Lighting Expenses

D C B A 731. Operation of Street Lamps

This account shall include the cost of labor employed in cleaning, lighting and extinguishing street lamps; inspecting and supervising the street lighting district; reporting on re-lights and discontinuance and watching the hours of lighting and extinguishing, and the incidental expense of street lamp operation.

D C B A 732. Maintenance of Street Lamps

This account shall include the cost of labor and material employed in fitting up new lamp posts, refitting stand pipes, [fol. 2849] cleaning services, cutting off services, recaulking columns, removing posts, resetting posts, refitting columns, straightening posts, and all other work of a similar character necessary to maintain the street lighting system to the degree of efficiency required by the municipality; also repaving over openings made necessary by such work.

760. Commercial Expenses

D C 761. Commercial Administration

B A 761.1. Commercial General Labor

This account shall include the cost of labor of superintendents and assistants, chief clerks, cashiers and assistants, stenographers, general clerks, high bill clerks, switchboard operators, messengers, janitors, and watchmen employed in the commercial department.

B 761.2. Commercial Books and Contracts

A 761.21. Commercial Bookkeeping

This account shall include the cost of labor of bookkeepers and clerks employed on consumers' accounts.

A 761.22. Commercial Contracts

This account shall include the cost of labor of clerks and other employees in the application or contract bureau.

B 761.3. Commercial Meter Reading and Collecting

A 761.31. Commercial Collecting

This account shall include the cost of labor of regular and prepayment collectors. This covers cost of delivering bills and proportion of time of meter readers collecting from prepayment meters.

A 761.32. Meter Reading

This account shall include the cost of labor of meter readers.

B A 761.4. Commercial Supplies and Expenses

This account shall include the cost of supplies and incidental expenses of the commercial office. This covers meter readers' lamps and carfare of employees in the commercial department. Minor rents may also be included.

D C B A 762. Agents' Commissions

This account shall include the amount paid by the accounting company to agents as commissions for distributing its gas through the agent's distribution mains and selling the same, and for all services performed in connection therewith (see Operating Revenue Account No. 611, "Commissions on Others' Gas," also "Operating Revenue Accounts—General Instructions and Definitions," Section 2, Note B, page 64).

[fol. 2850] 770. New Business Expenses

NOTE.—General Account 770, "New Business Expenses" is not intended to include any expense connected with merchandising and jobbing carried on as a separate department of the accounting company's business and not primarily for the purpose of obtaining new business for the gas department. If the accounting company sells merchandise or does jobbing work at or below cost for the purpose of inducing greater use of gas, a debit balance in the jobbing account due to such practice may be charged to "New Business Expenses" or sub-account 771.25, "Miscellaneous New Business Supplies and Expenses."

D C 771. New Business Expenses

B 771.1. New Business Salaries

A 771.11. New Business Management Salaries

This account shall include the cost of administration of the department maintained for the promotion or development of consumption of gas, including that portion of the salaries of management and clerks in agencies and contract departments assignable to the new business.

A 771.12. New Business Advertising Salaries

This account shall include all expenses incurred in solicit-manager and clerks.

B 771.2. New Business Supplies and Expenses

A 771.21. Demonstrations

This account shall include the cost of labor and the expense incurred in demonstrating the use of gas appliances for the purpose of obtaining new business.

A 771.23. Advertising Supplies and Expenses

This account shall include the cost of supplies, stationery and the incidental expenses of the advertising department. This covers such items as booklets, dodgers, newspaper advertising, posters, bulletins, and all related expenses.

A 771.24. Canvassing and Soliciting

This account shall include all expenses incurred in soliciting new business, such as wages, commissions, and personal expenses of canvassers, cost of preparing estimates, engineering advice on gas installation, etc., and office sundries in connection therewith.

A 771.25. Miscellaneous New Business Supplies and Expenses

This account shall include office and personal and incidental expenses of the promotion or new business depart-

ment, such as stationery, and other office supplies, etc. Minor rents may also be included.

[fol. 2851] 780. General and Miscellaneous Expenses

D 781. Undistributed General Expenses

C B A 781.1. Administrative Salaries

This account shall include the salaries of the chairman of the board, president, vice-president, treasurer, secretary, comptroller, general auditor, general manager, assistant general manager, chief engineer, general superintendent, purchasing agent, and all other employees whose jurisdiction extends to the entire system and whose services cannot be allocated to the several departments.

C B A 781.2. Other General Office Salaries

This account shall include the salaries of auditors, bookkeepers, cashiers, paymasters, stenographers, and clerks employed in counting cash, janitors, porters, messengers, and other clerks and employees whose time is devoted to the work of the general office.

NOTE.—The cost of labor of clerks and other employees in the commercial department shall not be included in this account, but in account No. 761, "Commercial Administration," or the appropriate subdivision thereof.

C 781.3. Miscellaneous General Expenses

B A 781.31. General Office Supplies and Expenses

This account shall include the cost of office supplies, stationery, telegrams, telephone service, and the maintenance of office furniture; rented rooms in office buildings and maintenance of such rented rooms; rental of office equipment, such as statistical machines, and all other miscellaneous expenses of general offices. Minor rents may also be included.

Expenses of departmental employees should be charged to the appropriate departmental accounts.

B A 781.32. General Stationery and Printing

This account shall include the cost of stationery, stationery supplies, and postage not elsewhere provided for.

NOTE A.—The cost of printing briefs and other legal papers should be charged to account No. 781.36, "Law Expenses."

NOTE B.—The cost of printing signs, posters and other advertising matter should be charged to account No. 771.23, Advertising Supplies and Expenses."

NOTE C.—The cost of such mechanical calculators, typewriters, duplicating machines, and other office appliances as are not properly capitalized, should, if for use in general office, be charged to account No. 781.31, "General Office Supplies and Expenses," or if for use of department offices, to the proper departmental accounts.

B A 781.33. Maintenance of General Structures

This account shall include the cost of maintaining general office buildings or other structures used for general [fol. 2852] purposes. This covers maintenance of walks, driveways, and grounds connected therewith and all incidentl expenses connected with the maintenance of such buildings or structures.

B A 781.36. Law Expenses

This account shall include all law expenses, such as salaries and expenses of counsel, solicitors and attorneys, their clerks and attendants and expenses of their offices, cost of law books, printing briefs, legal forms, testimony, reports, etc., fees and retainers for services of attorneys not regular employees; court costs and payments of special notarial and witess fees not provided for elsewhere, expenses connected with taking depositions, and all law and court expenses not provided for elsewhere.

B A 781.37. Insurance

This account shall include premiums paid for fire, fidelity, boiler, casualty burglary, lightning, and all other insurance; also charges by which self-insurance is provided.

This account shall be credited with dividends paid or surplus returned to the company in any other form by mutual insurance companies.

NOTE.—That portion of the premium for liability insurance based on the payroll expended on construction accounts may be charged to the construction accounts affected.

B A 781.38. Store Expense

This account shall include all salaries and expenses in connection with storerooms. This covers the cost of sending materials and supplies from general storerooms to branch storerooms and the collection of scrap material. Minor rents may also be included.

To this account shall be credited all discounts recovered through the prompt payment of bills for materials and supplies consumed in operation unless such discounts are applied to the particular bills.

NOTE.—Expenses charged to this account may be distributed over materials passed through the stores department on the basis of a percentage of invoice cost of such materials or other bases deemed appropriate by the manager of the accounting company. Amounts so distributed should be credited to this account and charged to the accounts to which the cost of such materials is charged as they are issued or used. Credits should be made in such detail as to permit the accounting company to analyze them.

B A 781.39. Transportation Expenses

This account shall include the cost of feed, keep, and shoeing of horses, wages of stablemen, hostlers, veterinary expenses, and all other expenses of stabling horses; also wages of garage men, cost of gasoline, lubricants, and other garage supplies, and the cost of repairing harness and vehicles. Minor rents may also be included.

NOTE A.—The cost of horses purchased to replace others should be charged to account No. 327, "General Equipment."

NOTE B.—Charges to this account may be distributed to the work done by the stable and garage equipment on the [fol. 2853] basis of hourly rates, rates per ton per mile

hauled, or other bases deemed appropriate by the management of the accounting company. Amounts so distributed should be credited to this account and charged to the account representing the construction or operation benefited. Credits should be made in such detail as to permit the accounting company to analyze them.

B A 781.40. Undistributed Adjustments

At least once a year an inventory of materials and supplies should be taken and the difference in respect of any particular class of materials and supplies between the ledger and inventory balances should be debited or credited to this account in case it can not be assigned to a specific account.

This account shall also be charged or credited with miscellaneous minor operating items of such nature that an exact distribution among the accounts to which they are applicable can not be determined. This covers such transactions as receipts from sale of junk.

NOTE.—Where materials and supplies have been used in construction as well as in operation a suitable proportion of the shortages or overages disclosed by the inventory may be debited or credited to account No. 356, "Miscellaneous Construction Expenditures."

B A 781.41. Rentals

Charge to this account all rentals paid and expenses incurred for buildings or space used for the purposes of the business, unless the premises are used solely for construction purposes or in connection with a clearing or apportionment account, in which cases the rentals should be charged accordingly.

NOTE.—If the accounting company so desires, these rentals may be charged to the appropriate departmental accounts, such as production, transmission, distribution, commercial new business, general office, etc.

B A 781.42. Other Miscellaneous General Expenses

This account shall include the cost of publishing and distributing annual reports to stockholders, advertising notices

of stockholders' meetings, dividend notices and other corporate and financial notices of a general character, association dues, contributions for conventions and meetings of the industry, cost of experimental work conducted for the benefit of the industry or the improvement of service, traveling and incidental expenses of general officers and other general office employees, fees of transfer agents, registrars of stock, and fiscal agents, directors' fees, compensation to management corporations, and other miscellaneous expenses connected with the general management not otherwise provided for.

D C B A 782. Retirement Expense

This account shall include such amounts as the accounting company charges to operating expenses, in addition to amounts appropriated from surplus, to provide a reserve against which may be charged the original cost of all property retired from service, plus the cost of dismantling, less salvage. The amounts charged to this account and those [fol. 2854] appropriated from surplus and credited to the "Retirement Reserve" shall be in addition to the necessary cost of keeping the plant and equipment in a high state of efficiency through charges to the regular maintenance accounts.

NOTE.—It is the intent of the classification that a reserve shall be provided, either through retirement expenses or by appropriations from surplus, or both, sufficient to cover all retirement losses that may reasonably be expected.

D C B 783. Injuries and Damages

A 783.1. Claim Department Expenses

This account shall include the salaries and expenses of claim agents, investigators, adjusters, and others engaged in the investigation of accidents and adjustment of claims.

A 783.2. Medical Expenses

This account shall include salaries, fees, and expenses of surgeons and doctors, nursing, hospital attendants, medical and surgical supplies, fees and expenses of coroners and undertakers, and contributions to hospitals.

A 783.3. Injuries to Employees

This account shall include amounts paid in settlement of claims of employees for injuries arising in the course of their employment; also wages paid to disabled employees while off duty.

A 783.4. Other Personal Injuries and Property Damage

This account shall include amounts paid in settlement of claims of persons other than employees for personal injuries sustained in connection with the operation of the plant and amounts paid in settlement of claims for damages to property not owned by the accounting company.

A 783.5. Miscellaneous Accident Expenses

This account shall include all expenses in connection with accidents and damages not provided for in the foregoing accounts.

NOTE.—If it so desires, the accounting company may charge each month to "Injuries and Damages" (or to the appropriate sub-accounts) and credit to account No. 252, "Casualty and Insurance Reserve" a proportion of the total amount estimated to be necessary to expend during the year for injury and damage claims, and the actual disbursements above designated shall then be charged against said reserve account. The charges to this account shall be adjusted at the close of the fiscal year to actual expenses unless a balance remains representing liability for unsettled claims.

D C B A 784. Regulatory Commission Expenses

This account shall include the expenses incurred by the accounting company in its transactions with governmental [fol. 2855] regulatory commissions. This covers fees and retainers and expenses of counsel, solicitors, attorneys, clerks, attendants, witnesses, and others whose services are secured especially for the defense or prosecution of those petitions presented to a regulatory commission that affect the accounting company; the pay, traveling, and other expenses of those specially employed or assigned to ascertain

the value of property owned or used by the accounting company; the cost of stationery and printing and engineering supplies consumed; and other necessary expenses of a similar character.

This account does not include expenses for improvement of service, for additional inspection, etc., which are made necessary by the rules, regulations, or orders of a regulatory commission. Such expense should be charged to the appropriate specific operating expense account.

NOTE.—Expenses incident to the sale or issue of securities should not be charged to this account but to the appropriate discount account. (See "Balance Sheet Accounts—General Instructions and Definitions," Section 12, page 8.)

D C B 785. Relief and Welfare Work

A 785.1. Employees' Welfare Department

This account shall include all salaries and expenses incurred in conducting accident prevention, relief, and welfare departments; also contributions made to such departments.

A 785.2. Pensions

This account shall include all pensions paid to retired employees and all expenses in connection therewith.

D C B A 789. Franchise Requirements

This account shall include the value at the normal selling price of all gas and materials and supplies furnished municipal corporations in compliance with franchise requirements and for which no payment is received by the accounting company; also all direct expenses incurred in compliance with such requirements for which no reimbursement is received by the accounting company.

Amounts charged to this account for which there is no direct money outlay shall be credited to account No. 790, "Duplicate Miscellaneous Charges—Cr."

D C B A 787. Amortization of Franchises

This account shall include for each accounting period the amount charged to distribute the cost of limited franchises equitably over the life of the franchise. Amounts charged to this account shall be concurrently credited to fixed capital account No. 302, "Franchises."

D C B A 788. Gas Expenses Transferred—Cr.

This account shall include such part of the operating costs (other than production expenses, for which see Production [fol. 2856] Account No. 716, "Production Expenses Transferred—Cr.") borne in the first instance by the accounting company's gas department as are properly chargeable to another co-ordinate department, such as an electric railway or electric light and power department.

This is not intended to prohibit the apportioning of primary accounts between departments, and so far as practicable departmental costs should be determined in that way. There may, however, be cases where it is desirable to assign to other operations a flat percentage of total gas operating expenses or of some group of gas operating expenses or some similar arbitrary amount, and in such case, the credit should be made to this account.

D C B A 789. Joint Operating Expenses—Cr.

When any plant or equipment is maintained or operated by the accounting company for the joint benefit of itself and others under an arrangement for apportioning the operating expenses, the portion of such expenses chargeable to others under the arrangement may be credited to this account if it is based on a percentage of the total operating expenses or a percentage of the total of some group of primary operating expense accounts or determined in some similar fashion. So far as practicable joint operating costs should be apportioned by primary accounts and that part of such cost borne in the first instance by the accounting company but chargeable to the other party or parties to the joint agreement, should be credited to the primary accounts involved.

D C B A 790. Duplicate Miscellaneous Charges—Cr.

This account shall include the concurrent credits for all charges which may be made to any operating expense account, except as provided for in account No. 715, "Duplicate Production Charges—Cr.," in respect of the consumption of gas produced or purchased primarily for resale by the accounting company; also all similar charges in respect of any services rendered for which there is no direct money outlay. This covers such items as gas supplied to a municipality without charge in accordance with franchise requirements; gas furnished to employees in lieu of wages; housing for employees as part compensation for their services, etc.

This account is optional to the extent that charges of the sort described, not involving any direct money outlay, are not required to be made. If the accounting company de- [fol. 2857] sires to make such charges, however, the concurrent credit must be to this account.

STATE OF NEW YORK, ss:

Public Service Commission

I have compared the preceding copy with the original copy of the Uniform System of Accounts for Gas Corporations, adopted by the Public Service Commission on December 19, 1923, in Case 746, In the matter of establishing a uniform system of accounts for gas corporations on file in this office, and I do hereby certify the same to be a correct transcript therefrom and of the whole thereof.

Witness my hand and the seal of the Public Service Commission, at the City of Albany, this — day of ——, one thousand nine hundred and ——.

—— ——, Secretary.

[fol. 2858] PLAINTIFF'S EXHIBIT #255

The Brooklyn Union Gas Company

Fixed Capital at Close of Each Year From 1895 to 1923

1895	$28,869,628 35
1896	28,786,531 69
1897	29,020,532 80
1898	29,156,145 91
1899	29,144,662 02
1900	29,386,048 49
1901	29,599,038 58
1902	30,375,466 27
1903	31,523,256 71
1904	32,413,859 17
1905	33,073,176 84
1906	33,602,147 71
1907	34,766,778 83
1908	36,154,660 77
1909	36,742,303 76
1910	37,080,928 96
1911	38,655,139 15
1912	39,491,566 58
1913	40,310,448 76
1914	41,020,570 41
1915	41,391,519 33
1916	41,935,686 91
1917	42,505,559 86
1918	43,095,327 98
1919	43,630,139 91
1920	45,811,288 96
1921	46,456,009 01
1922	48,396,054 37
1923	52,894,897 78

[fol. 2859]

PLAINTIFF'S EXHIBIT 257

The Brooklyn Union Gas Company

Operating Results, Brooklyn Territory, Year Ended December 31st, 1922

Revenues:

	Cu. ft.	Amount	Per M based on sales
Sales of Gas:			
Municipal	107,035,859	$80,576.96	.7500
Private consumers	13,752,861,109	16,885,696.19	1.2278
Total sales	13,859,896,959	16,966,273.15	1.2241
Miscellaneous Operating Revenues:			
Gas merchandise and jobbing revenue		193,486.49	.0140
Sales of residuals and by-products		41,579.01	.0030
		235,065.50	.0170
Total Revenues		17,201,338.65	1.2411

1935

Operating Results—Continued

Expenses:

Operating Expenses:	Cu. ft.	Amount	Per M based on sales
Production expenses		8,046,950 84	.5806
Transmission and distribution expenses		1,471,074 90	.1061
Municipal street lighting		4,750 51	.0003
Commercial expenses		1,134,665 59	.0819
General and miscellaneous expenses		1,097,813 03	.0792
General amortization		207,898 44	.0150
Taxes assignable to gas operations		1,167,799 76	.0843
Uncollectible gas bills		63,916 50	.0046
Total Operating Expenses		13,194,869 57	.9520

Operating Expenses, Brooklyn Territory, Year Ended December 31st, 1922

Operating Expenses:

Production expenses:

Material:

		Quantity	Average price	Amount	Per M based on make
Generator fuel—coal	Tons	192,200 64	$10 9199	$2,098,814 48	1055
Generator fuel—coke	Tons	96,555 60	9 7583	942,221 53	0474
Boiler fuel—coal	Tons	40,642 80	8 7543	355,799 89	0179
Boiler fuel—Coke	Tons	8,222 51	9 8423	80,928 56	0041
Net amount for coal	Tons	232,843 44	10 5419	2,454,614 37	1234
Net amount for coke	Tons	104,778 11	9 7649	1,023,150 09	0515
Gas oil	Gals.	81,283,747	0560	4,549,101 39	2288
Shavings	Bales	2,128	5510	1,172 61	0001
Oxide	Bu.	318,128	2434	77,429 73	0039
Water	Cu. ft.	41,559,946	10 per C	41,559 95	0021
Misc. works expense				103,614 78	0052
Gas storage				25,739 39	0013
Boiler fuel—tar	Gals.	12,384,251	02	247,685 02	0124
Total materials				8,524,067 33	4287

Operating Expenses—Continued

		Quantity	Average price	Amount	Per M based on make
Less: Tar produced	Gals.	13,047,121*	.0210*	274,541.48*	.0138*
Drip oil sold	Gals.	370,664*	.0574*	21,262.89*	.0011*
Total				295,804.37*	.0149*
Total net materials				8,228,262.96	.4138
Labor:					
Works superintendence				212,942.17	.0107
Boiler house				193,329.66	.0097
Generator house				523,313.76	.0263
Purifier house				35,653.64	.0018
Misc. labor at works				250,401.83	.0126
Gas storage				177,534.58	.0089
Total labor				1,393,175.64	.0700
Total materials and labor				9,621,438.60	.4838
Repairs:					
Works and station structures				144,933.57	.0073
Furnaces, boilers and accessories				89,146.81	.0045

Steam engines	20,270 77	0011
Misc. power plant equipment	9,429 08	0005
Water gas sets and accessories	206,229 34	0104
Purification apparatus	24,297 70	0012
Holders	48,071 65	0024
Miscellaneous equipment	69,268 53	0035
Works tools	11,567 71	0005
Total repairs	623,215 16	0314
Total	10,244,653 76	5152
Less production adjustments	107,013 63*	0054*
Total production expenses	10,137,640 13	5098
Deduct Gas Made for Associated Companies at Works Cost (4,100,998,991 Cu. Ft.)	2,090,689 29*	5098*
Net production cost	8,046,950 84	

Gas Made, Cu. Ft., 19,885,148,000.

[*Red in copy.]

[fol. 2861] Operating Expenses—Continued (Sales 13,859,896,959 Cu. Ft.):

	Amount	Per M based on sales
Production expenses	$8,046,950 84	5806
Transmission and distribution expenses:		
Transmission pumping	183,109 85	0132
Distribution superintendence	343,530 28	0248
Distribution supplies and expenses	35,807 60	0026
Gas meter and installation work	280,081 47	0202
Gas meter installation	22,538 24	0016
Work on consumers' premises	101,384 52	0073
Total	966,451 96	0697
Repairs of gas mains	101,026 00	0073
Repairs of gas services	75,765 41	0055
Repairs of gas meters	315,521 94	0227
Repairs of distribution tools	12,309 59	0009
Total	504,622 94	0364
Total transmission and distribution expenses	1,471,074 90	1061

Municipal street lighting expenses, Street lamp repairs	4,750 51	0003
Commercial expenses:		
Commercial administration—gas:		
Commercial department—General labor	209,232 84	0151
" " Accounting	287,023 28	0207
" " Contracts	51,493 01	0037
" " Collecting	216,886 93	0157
Meter reading	108,952 18	0079
Commercial office supplies and expenses	87,605 43	0063
Total	961,193 67	0694
Promotion office expense—gas:		
Promotion management	62,084 63	0045
Demonstrations	58,363 89	0042
Other promotion office expenses	14,738 94	0010
Total	135,187 46	0097
Advertising—gas:		
Advertising sundries	5,103 21	0004
Canvassing and soliciting—gas	33,181 25	0024
Total commercial expenses	1,134,665 59	0819

General and miscellaneous expenses:	Amount	Per M based on sales
Salaries and expenses of General Officers	$110,641 12	0080
Salaries and expenses of General Office Clerks	181,529 44	0131
General Office supplies and expenses	9,597 51	0007
" " " " " New G. O. Bldg.	41,781 66	0030
General law expenses	60,837 35	0044
Miscellaneous general expenses	348,354 20	0251
Insurance	125,486 73	0090
Insurance—Workmen's compensation, etc.	100,000 00	0072
Relief department and pensions	28,915 00	0021
General stationery and printing	25,316 51	0018
Store expenses	82,849 10	0060
Stable expenses	46,479 74	0034
" " automobiles	121,197 65	0087
Undistributed adjustments	19,752 65*	0014*
Cost of manufacturing residuals sold	41,579 01	0030
Other rent deductions	12,262 06	0009
Rent expense	226 82	
Joint operating expenses—Dr.	56,000 00	0040
" " " —Cr.	457,591 43*	0330*
Repairs of general structures	31,303 21	0023
Rent for lease of other gas plant	92,800 00	0067
Joint facility rents	58,000 00	0042
Total general and miscellaneous expenses	1,097,813 03	0792

General amortization	207,898 44	.0150
Total	1,305,711 47	.0942
[1]Taxes assignable to gas operations	1,167,799 76	.0843
Uncollectible gas bills	63,916 50	.0046
Total Operating Expenses	13,194,869 57	.9520

[1] Detail of Taxes:

	Amount	Cost per M based on sales
Real estate	$420,020.69	.0303
Real estate of corporations	414.00	.....
Special franchise	307,862.58	.0222
Personal property	4,110.00	.0003
Gross earnings	105,001.99	.0076
Federal capital stock	36,390.50	.0027
Federal income	294,000.00	.0212
Total	1,167,799.76	.0843

[*Red in copy.]

[fol. 2863] PLAINTIFF'S EXHIBIT 258

The Brooklyn Union Gas Company

Operating Results, Brooklyn Territory, Year Ended December 31st, 1923

	Cu. ft.	Amount	Per M based on sales
Revenues:			
Sales of Gas:			
Municipal	107,886,158	$80,614 64	.7500
Private consumers:			
From Jan. 1st, 1923 to May 31, 1923	7,334,234,717	8,417,074 42	1 1476
" June 1st, 1923 to Dec. 31, 1923	7,858,252,685	7,981,116 11	1 0156
Total private consumers	15,192,487,402	16,398,190 53	1 0794
Total sales	15,300,373,560	16,478,805 17	1 0770
Add Excess Revenues in Suspense		1,028,416 28	.0672
	15,300,373,560	17,507,221 45	1 1442
Miscellaneous Operating Revenues:			
Gas merchandise and jobbing revenue		282,568 21	.0184
Sales of residuals and by-products		60,925 17	.0040
		343,493 38	.0224

Total Revenues, excluding Revenues in Suspense	16,822,298.55	1.0994
Total Revenues, including Revenues in Suspense	17,850,714.83	1.1666
Expenses:		
Operating Expenses:		
Production expenses	8,354,264.15	.5460
Transmission and distribution expenses	1,723,750.75	.1127
Municipal street lighting	4,196.78	.0003
Commercial expenses	1,311,592.56	.0857
General and miscellaneous expenses	1,347,438.57	.0880
General amortization	229,505.61	.0150
Taxes assignable to gas operations	1,349,713.56	.0882
Uncollectible gas bills	54,849.00	.0036
Total Operating Expenses	14,375,310.98	.9395

[fol. 2864] The Brooklyn Union Gas Company

Operating Expenses, Brooklyn Territory, Year Ended December 31st, 1923

Operating Expenses:

Production expenses:

Material:		Quantity	Average price	Amount	Cost per M based on make
Generator fuel—coal	Tons	212,413 13	$11 0035	$2,337,287 09	.1063
Generator fuel—coke	Tons	110,330 26	10 2540	1,131,324 41	.0515
Boiler fuel—coal	Tons	44,841 15	8 9949	403,341 22	.0184
Boiler fuel—Coke	Tons	11,491 52	10 3174	118,562 38	.0054
Net amount for coal	Tons	257,254 28	10 6534	2,740,628 31	.1247
Net amount for coke	Tons	121,821 78	10 2600	1,249,886 79	.0569
Gas oil	Gals.	77,396,899	.0567	4,390,620 20	.1997
Shavings	Bales	2,575	4313	1,110 66	
Oxide	Bu.	232,690	2527	58,803 07	.0027
Water	Cu. ft.	49,643,914	10 per C	49,643 92	.0027
Misc. works expense				112,307 44	.0051
Gas storage				30,769 16	.0014
Boiler fuel—tar	Gals.	14,627,679	02	292,553 58	.0133
Total materials				8,926,323 13	.4060

Less: Tar produced	Gals.	13,914,704*	.0205*	284,878 50*	.0130*
Drip oil sold	Gals.	692,154*	.0739*	51,162 47*	.0023*
Total				336,040 97*	.0153*
Total net materials				8,590,282 16	.3907
Labor:					
Works superintendence				224,977 12	.0102
Boiler house				204,716 88	.0093
Generator house				550,697 28	.0250
Purifier house				34,713 33	.0016
Misc. labor at works				289,659 37	.0132
Gas storage				181,491 63	.0083
Total labor				1,486,255 61	.0676
Total materials and labor				10,076,537 77	.4583
Repairs:					
Works and station structures				182,656 11	.0083
Furnaces, boilers and accessories				105,456 54	.0047
Steam engines				26,876 45	.0012
Misc. power plant equipment				14,418 09	.0006
Water gas sets and accessories				313,560 61	.0142

[*Red in copy.]

Operating Expenses—Continued

Repairs—Continued:	Quantity	Average price	Amount	Cost per M based on make
Purification apparatus			33,748 24	.0016
Holders			79,439 45	.0037
Miscellaneous equipment			79,518 96	.0037
Works tools			14,723 55	.0007
Total repairs			850,398 00	.0387
Total			10,926,935 77	.4970
Less production adjustments			147,524 78*	.0067*
Total production expenses			10,779,410 99	.4903
Deduct Gas Made for Associated Companies at Works Cost (4,942,894,282 Cu. Ft.)			2,425,146 84*	.4903*
Net production cost			8,354,264 15	.....

Gas Made, Cu. Ft., 21,984,891,000.

[*Red in copy.]

[fol. 2865] Operating Expenses—Continued (Sales 15,300,373,560 Cu. Ft.):

	Amount	Cost per M based on make
Production expenses	$8,354,264.15	.5460
Transmission and distribution expenses:		
Transmission pumping	152,860.79	.0100
Distribution superintendence	423,532.20	.0277
Distribution supplies and expenses	51,182.25	.0033
Gas meter and installation work	310,565.48	.0203
Gas meter installation	62,955.21	.0041
Work on consumers' premises	174,520.15	.0114
Total	1,175,616.08	.0768
Repairs of gas mains	116,500.33	.0076
Repairs of gas services	80,485.23	.0053
Repairs of gas meters	334,516.29	.0219
Repairs of distribution tools	16,632.82	.0011
Total	548,134.67	.0359
Total transmission and distribution expenses	1,723,750.75	.1127
Municipal street lighting expenses Street lamp repairs	4,196.78	.0003

Operating Expenses—Continued

	Amount	Cost per M based on make
Commercial expenses:		
Commercial administration—gas:		
Commercial department—General labor	271,080 12	.0177
" " Accounting	280,772 07	.0184
" " Contracts	54,925 67	.0036
" " Collecting	233,189 34	.0152
Meter reading	109,296 74	.0071
Commercial office supplies and expenses	92,645 49	.0061
Total	1,041,909 43	.0681
Promotion office expense—gas:		
Promotion management	84,810 79	.0055
Demonstrations	91,598 99	.0060
Other promotion office expenses	19,349 84	.0013
Total	195,759 62	.0128
Advertising—gas:		
Advertising sundries	24,489 37	.0016
Canvassing and soliciting—gas	49,434 14	.0032
Total commercial expenses	1,311,592 56	.0857

General and miscellaneous expenses:		
Salaries and expenses of General Officers	$127,692 15	0083
Salaries and expenses of General Office Clerks	216,898 25	0142
General Office supplies and expenses	11,817 66	0008
" " " " " New G. O. Bldg.	46,628 29	0030
General law expenses	41,621 52	0027
Miscellaneous general expenses	465,219 59	0304
Insurance	136,126 87	0089
Insurance—Workmen's compensation, etc.	100,000 00	0065
Relief department and pensions	28,840 00	0019
General stationery and printing	21,483 65	0014
Store expenses	126,453 30	0083
Stable expenses	10,173 14	0007
" " automobiles	204,221 66	0133
Undistributed adjustments	4,596 87	0003
Cost of manufacturing residuals sold	60,925 17	0040
Other rent deductions	29,117 80	0019
Rent expenses	588 49	
Joint operating expenses—Dr.	56,000 00	0037
" " " —Cr.	541,679 25*	0354*
Repairs of general structures	49,913 41	0032
Rent for lease of other gas plant	92,800 00	0061
Joint facility rents	58,000 00	0038
Total general and miscellaneous expenses	1,347,438 57	0880

[*Red in copy.]

Operating Expenses—Continued

	Amount	Cost per M based on make
General amortization	229,505.61	.0150
Total	1,576,944.18	.1030
†Taxes assignable to gas operations	1,349,713.56	.0882
Uncollectible gas bills	54,849.00	.0036
Total Operating Expenses	14,375,310.98	.9395

†Detail of Taxes:

	Amount	Cost per M based on sales
Real estate	$454,908.89	.0297
Real estate of corporations	411.00	.....
Special franchise	332,416.85	.0217
Personal property	4,095.00	.0003
Gross earnings	133,254.33	.0087
Federal capital stock	39,486.00	.0026
Federal income	385,141.49	.0252
Total	1,349,713.56	.0882

(Here follow Exhibits Nos. 259, 263, 264, 271, 272, 273, 278, 279, 280, 281, and 282, marked side folio pages 2867 to 2879, inclusive)

PLAINTIFF'S EX

THE BROOKLYN UN

	Materials & Supplies	Cash	Accts. Rec'v able, ex- cluding Asso. Co	Inventories
Jan. 1922	2,354,108.11	1,421,682.02	748,099.72	
Feb. "	2,491,470.69	1,434,807.04	777,943.26	
Mar. "	2,546,358.28	2,162,307.39	640,809.86	
April "	2,507,687.71	2,455,356.45	1,015,973.79	
May "	2,456,976.65	2,093,410.94	896,579.86	
June "	2,459,456.36	3,913,578.20	865,870.29	
July "	2,398,907.80	8,664,859.68	852,526.80	
Aug. "	2,379,999.33	8,412,903.69	783,622.82	
Sept. "	2,351,096.85	8,524,935.46	892,284.31	
Oct. "	2,349,479.15	8,085,434.18	1,039,490.50	
Nov. "	2,197,000.11	7,690,600.81	1,215,153.43	
Dec. "	2,083,188.27	8,277,908.30	1,290,356.36	
Total - - - -	28,575,709.31	63,137,444.16	11,028,811.00	
Average	2,381,309.10	5,261,453.68	919,067.58	
Jan. 1923	1,954,084.35	8,383,659.02	1,278,918.36	
Feb. "	1,986,907.67	8,885,617.92	1,410,589.65	
March "	2,151,374.00	9,211,742.73	1,322,148.57	
April "	2,569,516.64	9,223,927.44	1,325,928.12	
May "	2,666,510.81	3,573,019.05	1,164,026.89	
June "	2,859,790.94	3,232,684.72	1,110,010.49	
July "	3,074,694.49	2,424,712.18	971,598.10	
Aug. "	3,311,686.61	1,780,820.15	907,541.61	
Sept. "	3,190,257.47	2,276,831.45	1,041,301.05	
Oct. "	3,347,290.89	1,671,791.67	1,072,669.31	
Nov. "	3,324,639.12	700,560.35	1,213,638.53	
Dec. "	3,355,706.24	1,071,786.80	1,215,490.29	
Total - - - -	33,572,309.23	52,537,163.48	14,037,850.97	
Average	2,797,692.43	4,378,096.95	1,169,820.91	

PLAINTIFF'S EXHIBIT NO. 259.

THE BROOKLYN UNION GAS COMPANY

Working Capital

Materials & Supplies	Cash	Accts.Recy eivable,ex- cluding Asso. Cos.	Prepayments	Special Deposits	Suspense	TOTALS
2,354,108.11	1,421,682.02	748,099.72	104,181.64	294,923.90	1,406,977.90	6,329,973.29
2,491,470.69	1,434,807.04	777,943.26	105,239.84	313,503.49	1,431,635.96	6,554,600.28
2,546,358.28	2,162,307.39	640,809.86	101,153.70	332,979.02	1,394,370.03	7,177,978.28
2,507,687.71	2,455,356.45	1,015,973.79	104,322.08	57,234.00	1,046,993.27	7,187,567.30
2,456,976.65	2,093,410.94	896,579.86	87,917.83	77,150.50	1,413,221.71	7,025,257.49
2,459,436.36	3,913,578.20	865,870.29	43,111.40	65,854.50	1,426,721.71	8,774,572.46
2,398,907.80	8,664,839.68	862,526.80	42,459.57	65,393.00	1,417,002.78	13,451,029.63
2,379,999.33	8,412,903.69	783,622.82	38,141.36	59,414.00	977,466.39	12,651,547.59
2,351,096.85	8,524,935.46	892,284.31	28,160.03	57,920.50	975,910.18	12,830,307.33
2,349,479.15	8,085,434.18	1,039,490.50	50,405.39	416,802.00	975,910.18	12,917,501.40
2,197,000.11	7,690,600.81	1,215,153.43	47,226.03	123,636.50	975,910.18	12,249,527.06
2,083,188.27	8,277,808.30	1,290,356.36	41,947.77	85,877.00	1,454,510.65	13,233,688.35
28,575,709.31	63,137,444.16	11,028,811.00	794,266.64	1,950,688.41	14,896,630.94	120,383,550.46
2,381,309.10	5,261,453.68	919,067.58	66,188.88	162,557.36	1,241,386.91	10,031,962.53
1,954,034.35	8,383,659.02	1,278,918.36	40,558.19	75,324.00	1,448,718.35	13,181,209.27
1,986,907.67	8,885,617.92	1,410,589.65	31,603.79	69,857.50	1,453,273.98	13,837,850.51
2,131,374.00	9,211,742.73	1,322,148.57	26,483.61	66,450.00	1,448,881.52	14,207,080.43
2,369,516.64	9,223,927.44	1,323,928.12	19,837.39	66,856.00	1,444,070.70	14,448,136.29
2,666,510.81	3,673,019.05	1,164,026.89	481,321.71	139,686.27	1,447,449.12	9,572,013.85
2,859,790.94	3,232,684.72	1,110,010.49	515,114.57	116,755.54	1,477,492.10	9,311,858.36
3,074,594.49	2,424,712.18	971,598.10	447,188.51	106,074.59	1,527,490.22	8,551,658.09
3,311,686.61	1,780,820.15	907,541.61	379,849.82	101,217.59	1,542,290.44	8,023,406.22
3,190,257.47	2,276,831.45	1,041,301.05	341,172.01	99,752.69	1,560,987.77	8,510,302.34
3,347,290.89	1,671,791.67	1,072,659.31	268,801.74	102,003.59	1,564,065.32	8,026,612.52
3,324,639.12	700,560.35	1,213,638.53	201,502.45	146,368.76	1,601,347.56	7,193,056.77
3,355,706.24	1,071,786.80	1,215,490.29	136,184.82	121,901.20	1,454,453.61	7,356,522.96
33,572,309.23	52,537,163.48	14,037,850.97	2,889,618.61	1,212,247.63	17,970,517.69	122,219,707.61
2,797,692.43	4,378,096.95	1,169,820.91	240,801.55	101,020.63	1,497,543.14	10,184,975.65

PLAINTIFF'S EXHIBIT NO. 263.

UNACCOUNTED FOR GAS FOR THE BROOKLYN UNION GAS COMPANY SYSTEM

	Year - 1910	Year - 1911	Year - 1912	Year - 1913	Year - 1914	Year - 1915	Year - 1916
SALES TO Private Consumers and to City of New York:							
Sold by B.U. Gas Co.	10,324,956,620	10,672,760,561	11,067,515,420	11,270,977,551	11,700,195,858	11,628,906,356	12,259,879,493
do Newtown	520,126,805	584,734,951	654,595,814	742,039,749	824,981,091	835,014,112	911,617,527
do Rich. Hill	106,380,961	114,837,418	122,443,465	127,832,446	135,625,068	135,185,098	136,900,101
do Jamaica	112,451,096	124,355,188	142,382,045	162,952,180	189,975,569	192,822,951	211,058,275
do Woodhaven	144,144,325	175,985,956	208,659,034	259,541,857	271,882,295	275,650,651	294,768,254
do Flatbush	553,812,787	619,717,543	686,067,311	721,554,916	785,022,169	819,738,308	872,374,315
Total Gas Sales	11,761,912,594	12,292,381,617	12,901,459,089	13,284,878,499	13,905,379,970	13,885,397,476	14,686,577,965
Used by Company—B.U. Gas	57,393,050	62,675,560	66,088,680	61,410,370	66,257,120	68,977,410	70,771,270
do Newtown	779,800	1,134,800	1,684,100	1,711,600	1,893,400	2,023,300	2,494,500
do Rich. Hill	505,000	459,313	625,766	706,718	719,656	770,560	944,340
do Jamaica	746,400	725,570	595,557	446,862	591,112	666,391	710,160
do Woodhaven	——	79,077	604,497	758,422	984,252	1,110,650	1,183,600
do Flatbush	839,600	942,100	1,066,600	812,500	1,259,900	1,201,100	1,027,200
Total Used by Companies	60,263,850	66,016,420	70,445,180	65,848,470	71,407,420	74,749,411	77,131,070
Total Sold & Used by Cos.	11,822,176,444	12,358,398,037	12,971,884,269	13,330,726,969	13,976,787,390	13,960,046,887	14,763,709,035
Gas Sales Adjustment	12,051,554	17,291,721X	95,058,746	5,299,826X	67,846,116	32,728,182X	65,697,913
TOTAL	11,834,207,998	12,341,196,316	13,066,943,015	13,325,427,143	14,044,633,506	13,927,318,704	14,829,406,948
Gas Send Out (for Calendar Yr.)	12,818,260,000	13,525,702,000	14,195,190,000	14,316,473,000	15,149,007,000	15,115,059,000	16,173,349,000
Less Gas Sold & Used	11,834,207,998	12,341,196,316	13,066,943,015	13,325,427,143	14,044,633,506	13,927,318,704	14,829,406,948
Unaccounted for Gas	984,052,002	1,184,505,684	1,128,246,985	991,045,857	1,104,373,494	1,187,740,296	1,343,942,052
Percentage of Unaccounted for Gas to Send Out	7.677%	8.757%	7.948%	6.922%	7.290%	7.858%	8.310%

(X Denotes Red in Copy)

UNACCOUNTED FOR GAS FOR THE BROOKLYN UNION GAS COMPANY SYSTEM

	Year - 1917	Year - 1918	Year - 1919	Year - 1920	Year - 1921	Year - 1922	Year - 1923
SALES TO Private Consumers and to City of New York:							
Sold by B. U. Gas Co.	13,056,871,785	13,927,281,529	13,725,802,519	15,798,444,444	13,875,503,539	13,859,898,959	15,300,373,560
do Newtown	996,788,980	1,111,436,080	1,079,491,850	1,333,743,432	1,281,839,396	1,350,861,062	1,641,870,754
do Rich. Hill	149,161,400	163,530,750	158,797,959	206,027,000	201,204,055	209,821,814	255,878,179
do Jamaica	242,793,950	282,015,050	305,915,550	395,472,200	404,935,575	452,005,929	572,672,031
do Woodhaven	330,632,300	380,189,050	391,308,080	470,902,400	465,182,957	520,093,760	685,916,627
do Flatbush	960,496,695	1,050,138,994	1,037,188,048	1,201,477,316	1,100,327,100	1,111,959,698	1,263,738,883
Total Gas Sales	16,736,945,110	16,914,891,453	16,706,894,967	19,406,066,792	17,328,992,622	17,504,639,222	19,720,440,054
Used by Company - B.U. Gas	76,984,440	74,192,941	70,971,740	71,356,220	64,067,525	60,695,775	71,558,395
do Newtown	2,528,800	1,632,200	1,928,400	1,560,900	1,759,400	1,691,700	2,157,700
do Rich.Hill	991,380	528,400	549,200	548,022	457,800	389,440	491,420
do Jamaica	811,170	802,650	558,300	549,033	566,100	584,160	737,130
do Woodhaven	1,351,950	837,750	930,600	915,055	943,500	973,600	1,228,550
do Flatbush	1,009,600	830,600	769,400	512,100	672,025	1,574,825	1,637,650
Total Used by Companies	83,677,340	78,524,541	75,707,540	75,441,330	68,466,350	65,909,500	77,790,845
Total Sold & Used by Cos.	16,820,622,450	16,993,115,994	16,781,992,507	19,481,508,122	17,397,458,972	17,570,548,722	19,798,230,897
Gas Sales Adjustment	131,258,240	65,770,970 X	194,097,000	275,784,594	319,251,055 X	124,946,610	155,890,821 X
TOTAL	15,951,880,690	16,927,345,024	16,976,089,507	19,757,292,716	17,078,197,917	17,695,495,332	19,642,640,046
Gas Send Out (for Calendar Yr.)	17,627,223,000	18,777,790,000	18,929,989,000	22,107,177,000	19,214,451,000	19,881,437,000	21,985,962,000
Less Gas Sold & Used	15,951,880,690	16,927,345,024	16,976,089,507	19,757,292,716	17,078,197,917	17,695,495,332	19,642,640,046
Unaccounted for Gas	1,675,342,310	1,850,444,976	1,953,899,493	2,349,884,284	2,136,253,083	2,185,931,668	2,343,321,954
Percentage of Unaccounted for Gas to Send Out	9.504%	9.854%	10.322%	10.629%	11.118%	10.995%	10.657%

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FOURTEEN YEAR AVERAGE

Gas Send Out (14 Calendar years, 1910 to 1923 inclusive)	239,817,059,000		
Less Gas Sold and Used, (Same period)	217,418,074,882		
Unaccounted For	22,398,984,118	or	9.34%

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PLAINTIFF'S EXHIBIT NO. 264.

THE BROOKLYN UNION GAS COMPANY

OPERATING RESULTS OF 1925 IN BROOKLYN TERRITORY

	OPERATING RESULTS OF 1925 AS PER BOOKS 997 B.T.U.'s -OIL AT 5.67¢ per GALLON and 3.52 Gallons per M.			TO ADJUST 1925 OPERATING RESULTS TO FURNISH 650 B.T.U's OIL AT 5.67¢ PER GALLON & GAS SOLD AT $1.00 per M and 4.80 Gallons per M.				TO ADJUST 1925 OPERATING RESULTS TO FURNISH 650 B.T.U's OIL AT 4.80¢ PER GALLON & GAS SOLD AT $1.00 per M and 4.50 Gallons per M.			
	Cubic Feet	Amount	Cost Per M.		Cubic Feet	Amount	Cost Per M.		Cubic Feet	Amount	Cost Per M.
OPERATING REVENUES:											
Sales to Municipality	107,886,158	$ 80,614.64	$ .7500		107,886,158	$ 80,614.64	$ .7500		107,886,158	$ 80,614.64	$ .7500
Sales to General Public	15,192,487,402	16,398,190.53	1.0794		15,192,487,402	15,192,487.40	1.0000		15,192,487,402	15,192,487.40	1.0000
Total Sales	15,300,373,560	16,478,805.17	1.0770		15,300,373,560	15,273,102.04	.9982		15,300,373,560	15,273,102.04	.9982
Add Excess Rev.in Suspense		1,028,416.28	.0672								
	15,300,373,560	17,507,221.45	1.1442		15,300,373,560	15,273,102.04	.9982		15,300,373,560	15,273,102.04	.9982
Misc. Operating Revenues: Sales of Residuals and Gas Merchandise		343,493.38	.0224			343,493.38	.0224			343,493.38	.0224
Total Revenues, excluding Revenues in Suspense		$16,822,298.55	$1.0994			$15,616,595.42	$1.0206			$15,616,595.42	$1.0206
Total Revenues, including Revenues in Suspense		$17,850,714.83	$1.1666								

			INCREASE TO ADJUST Amount	INCREASE TO ADJUST Cost per M.	ADJUSTED COSTS		INCREASE TO ADJUST Amount	INCREASE TO ADJUST Cost per M.	ADJUSTED COSTS	
OPERATING EXPENSES:										
Production Expenses	$ 8,354,264.15	$ .5460	$836,893.20	$ .0547	$ 9,191,157.35	$ .6007	$169,100.72	$ .0111	$ 8,523,364.87	$ .5571
Transmission & Distribution Expenses	1,725,750.75	.1127			1,725,750.75	.1127			1,725,750.75	.1127
Municipal street lighting expenses	4,196.78	.0003			4,196.78	.0003			4,196.78	.0003
Commercial expenses	1,311,592.56	.0857			1,311,592.56	.0857			1,311,592.56	.0857
General & Miscellaneous Expenses	1,347,438.57	.0880			1,347,438.57	.0880			1,347,438.57	.0880
General amortization	229,505.61	.0150			229,505.61	.0150			229,505.61	.0150
Taxes assignable to gas operations	1,349,713.56	.0882			1,349,713.56	.0882			1,349,713.56	.0882
Uncollectible gas bills	54,849.00	.0036			54,849.00	.0036			54,849.00	.0036
Total Operating Expenses	$14,375,310.98	$ .9395	$836,893.20	$ .0547	$15,212,204.18	$ .9942	$169,100.72	$ .0111	$14,544,411.70	$ .9506

PLAINTIFF'S EXHIBIT NO. 271.

THE BROOKLYN UNION GAS COMPANY

FIXED CAPITAL BALANCES

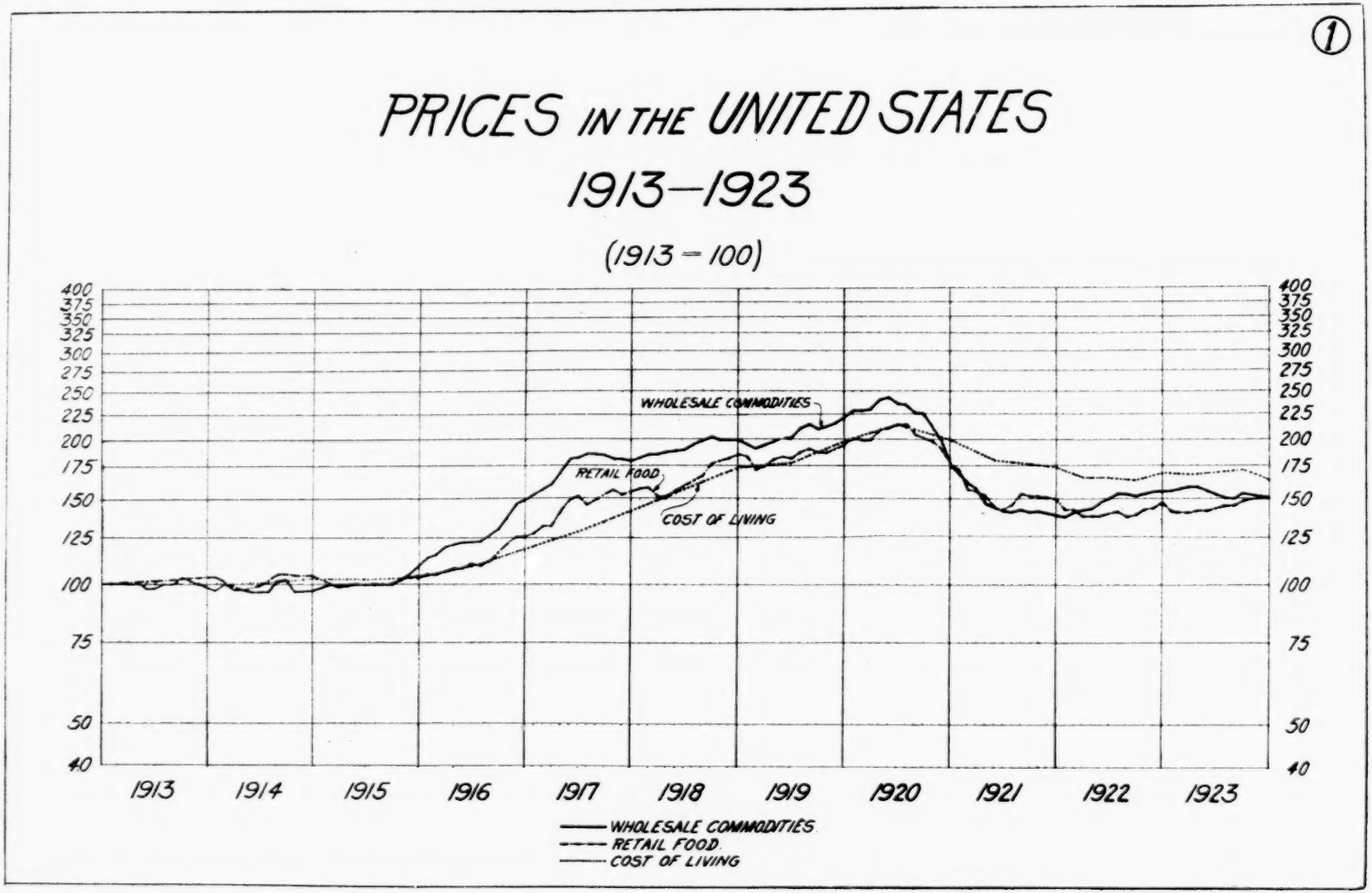
	As of December 31, 1922	As of June 1, 1923	As of December 31, 1923
FIXED CAPITAL, December 31, 1908			
Real Estate	$ 4,112,238.52	$ 4,112,238.52	$ 4,106,288.52
Plant & Patents	14,821,197.90	14,709,218.65	14,552,164.32
Street Mains	8,036,642.21	8,036,542.71	8,036,422.96
Services	1,075,909.27	1,072,413.27	1,068,115.27
Meters	1,992,558.92	1,955,489.50	1,905,672.34
Meter Cocks and Connections	388,820.00	388,820.00	388,820.00
Tools and Implements	74,888.35	74,513.35	72,838.35
Office Furniture and Fixtures	55,230.54	55,080.54	55,045.54
Franchises and Rights	3,050,000.00	3,050,000.00	3,050,000.00
Total Fixed Capital, December 31, 1908	33,607,485.71	33,454,316.54	33,235,367.30
FIXED CAPTIAL, Sub. to January 1, 1909			
Land Devoted to Gas Operations	577,290.31	586,246.73	746,987.26
WORKS AND STATION STRUCTURES			
HOLDERS	1,893,136.73	2,138,402.25	3,116,279.20
FURNACES, BOILERS AND ACCESSORIES	126,064.85	317,219.38	564,478.45
STEAM ENGINES	959,600.46	967,931.81	1,369,681.81
GAS ENGINES	258,705.18	284,102.32	327,882.01
MISCELLANEOUS POWER PLANT EQUIPMENT	1,160.90	1,160.90	1,160.90
WATER GAS SETS AND ACCESSORIES	25,754.98	26,912.50	51,055.47
PURIFICATION APPARATUS	1,550,088.67	1,606,306.45	2,534,463.12
ACCESSORY EQUIPMENT AT WORKS	1,458,672.80	1,491,567.96	1,716,541.75
MISCELLANEOUS CONSTRUCTION EXPENDITURES	1,200,538.60	1,284,979.39	1,495,695.40
ENGINEERING AND SUPERINTENDENCE	599,332.49	622,841.36	655,161.35
INJURIES DURING CONSTRUCTION	123,550.15	123,550.15	123,550.15
TAXES DURING CONSTRUCTION	1,707.77	1,707.77	1,707.77
GAS METERS	5,503.35	5,503.35	5,503.35
GAS TOOLS AND IMPLEMENTS	1,555,082.79	1,660,902.51	1,862,223.24
	55,456.35	68,791.23	98,694.63
GENERAL EQUIPMENT			
General Office Equipment	186,516.21	202,739.78	228,038.61
General Shop Equipment - Meter Repair Shop	6,533.39	6,912.09	7,498.30
General Stable Equipment	226,532.53	222,675.81	272,121.52
Gas Laboratory Equipment	20,375.58	22,419.44	25,216.84
Total General Equipment	439,957.71	454,747.12	532,875.27
GENERAL STRUCTURES	849,468.01	893,418.44	948,146.27
ORGANIZATION	5,250.00	5,250.00	5,250.00
TRUNK LINES AND MAINS	2,124,042.95	2,175,088.02	2,332,866.61
GAS SERVICES	978,203.61	1,028,187.75	1,169,326.43
Total Fixed Capital, Sub. to Jan.1,1909	14,788,568.66	15,744,817.39	19,659,530.48
T O T A L FIXED CAPITAL	$48,396,054.37	$49,199,133.93	$52,894,897.78

PLAINTIFF'S EXHIBIT NO. 272.

THE BROOKLYN UNION GAS CO.

	Total Number of Services	Total Number of Meters
Nov. 4, 1895	87,659	113,067
Dec. 31, 1895	88,024	113,723
" " 1896	89,152	121,574
" " 1897	92,449	134,189
" " 1898	94,349	145,373
" " 1899	95,766	158,902
" " 1900	98,432	173,287
" " 1901	101,169	185,928
" " 1902	103,474	203,194
" " 1903	105,802	217,735
" " 1904	108,886	233,803
" " 1905	112,953	253,300
" " 1906	117,796	284,724
" " 1907	121,803	317,810
" " 1908	124,297	336,760
" " 1909	127,507	348,879
" " 1910	130,045	362,397
" " 1911	131,876	379,528
" " 1912	133,943	388,271
" " 1913	135,426	405,404
" " 1914	136,413	423,324
" " 1915	137,537	434,744
" " 1916	138,606	445,528
" " 1917	139,407	461,420
" " 1918	139,818	462,261
" " 1919	141,016	479,407
" " 1920	141,932	482,702
" " 1921	143,511	483,180
" " 1922	146,691	484,979
" " 1923	150,750	500,237

PLAINTIFF'S EXHIBIT NO. 273.



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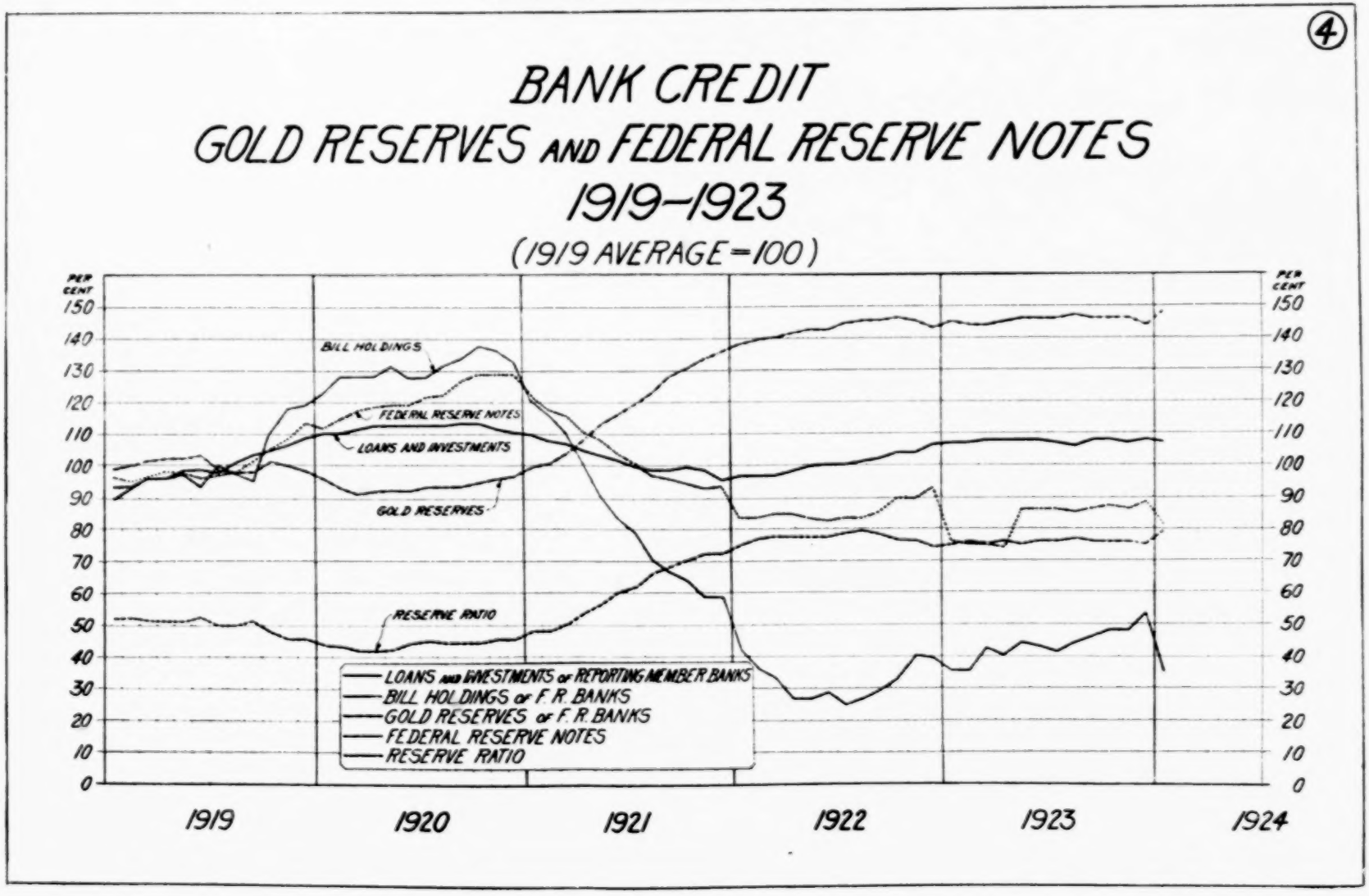

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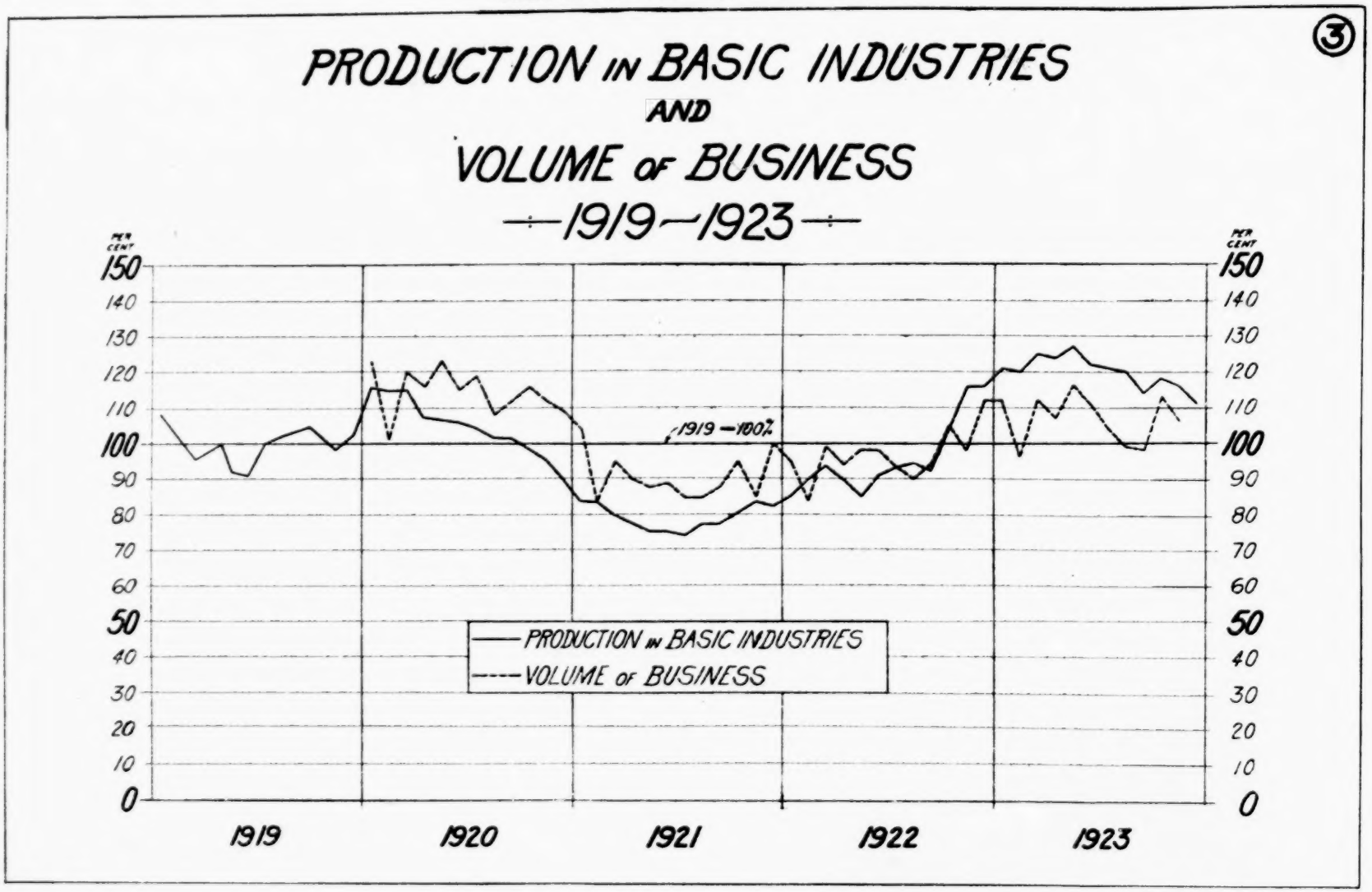
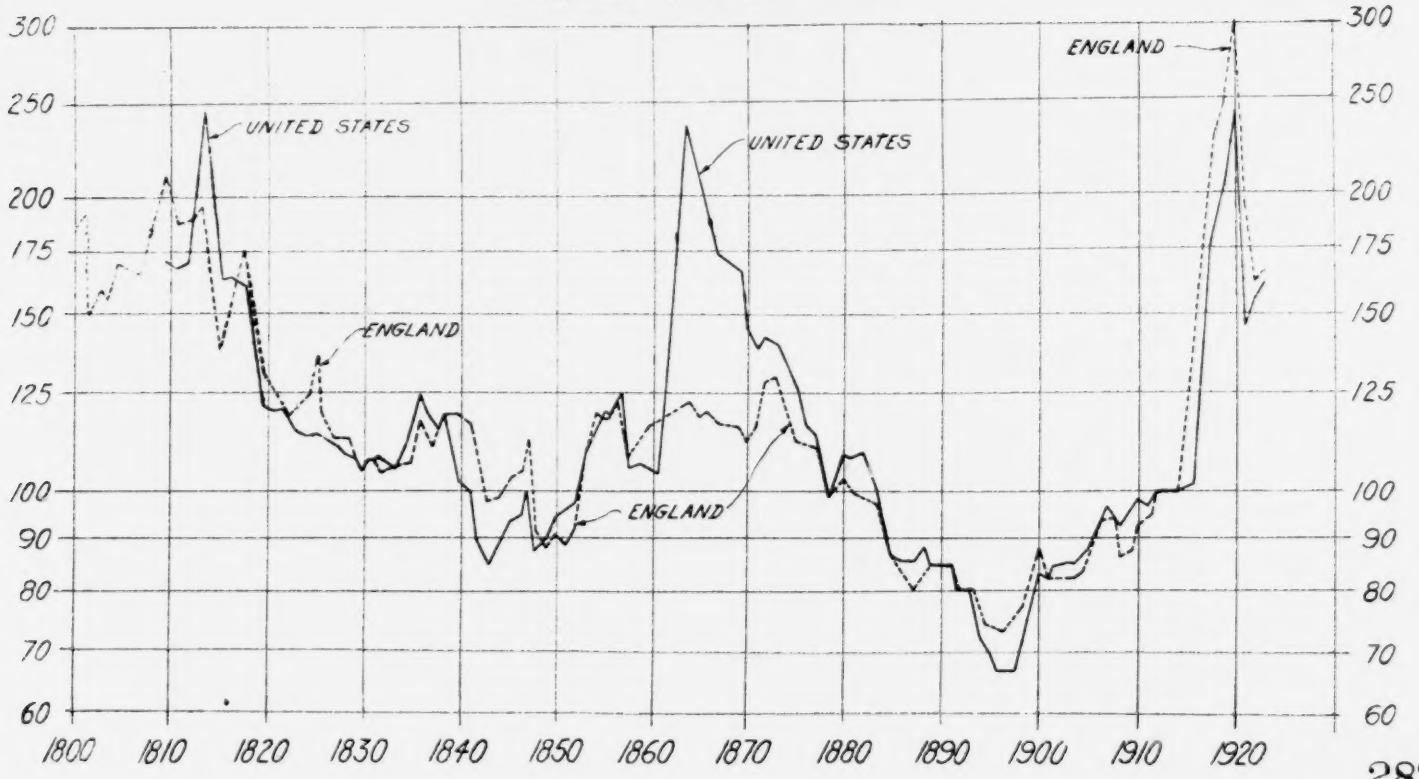


PLAINTIFF'S EXHIBIT NO. 280.

(2)

COMMODITY PRICES IN THE UNITED STATES 1810-1923
AND
ENGLAND, 1800-1923
PRICES IN 1914 = 100



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PLAINTIFF'S EXHIBIT NO. 281.

Annual Report to the New York Public Service Commission

300A. COMPARATIVE GENERAL BALANCE SHEET — ASSETS SIDE.

Show hereunder the items of the assets side of the general balance sheet of the respondent as of the beginning and those as of the close of the year, classified in accordance with the Uniform System of Accounts for Electrical Corporations and Gas Corporations, and for each item or total show the net change during the year. Figures as of the beginning of the year should be shown in column *(a)* opposite the appropriate items, and all discrepancies between them and figures reported as of the close of the preceding year should be fully explained; figures as of the close of the year should be shown in column *(c)*; and net changes during the year in column *(d)*.

For definition of "associated companies" see page 9.

Line No.	Balance at beginning of year. (a)	Item. (b)	Balance at close of year. (c)	Net change during year (Increase in black, decrease in red.) (d)
1	$ c.	CURRENT ASSETS (p. 29)	$ c.	$ c.
2	8 277 305 20	Cash	1 071 786 80	7 206 021 50
3		Bills receivable — due on demand		
4		Bills receivable — time		
5	166 143 47	Accounts receivable from City of New York (for gas or electricity)	172 457 65	6 314 18
6	1 008 619 34	Consumers' accounts receivable	821 768 94	186 850 40
7		Current accounts receivable from associated companies		
8	115 593 55	Other accounts receivable	222 263 70	106 670 15
9	57 273 03	Interest and dividends receivable	77 768 03	20 545 00
10		Other current assets (excluding all materials and supplies)		
11	9 635 387 69	Total current assets	2 366 045 12	7 259 342 57
12	36 560 50	Special deposits for coupons and other charges (p. 29)	40 709 00	4 148 50
13	49 316 50	Other special deposits (p. 29)	81 192 20	31 875 70
14	41 947 77	Prepayments (p. 29)	136 184 82	94 237 05
15	2 083 188 27	MATERIALS AND SUPPLIES (p. 26.)	3 354 706 24	1 271 517 97
16	11 836 400 73	Gross floating capital	5 979 817 38	5 856 563 35
17		MISCELLANEOUS INVESTMENTS (p. 28)		
18	942 596 00	Stocks of associated companies	942 596 00	—
19	5 472 000 00	Funded debt of associated companies	5 472 000 00	—
20		Advances to associated companies		
21	63 000 00	Other investment securities	1 789 947 50	1 726 947 50
22		Real estate and other miscellaneous investments		
23	6 477 596 00	Total miscellaneous investments	8 204 533 50	1 726 937 50
24		FIXED CAPITAL		
25		Fixed capital, December 31, 1908—Electric (p. 20)		
26	33 607 415 71	Fixed capital, December 31, 1908—Gas (p. 20)	33 735 367 30	372 118 41
27		Fixed capital, December 31, 1908—Other departments (p. 20)		
28	33 607 415 71	Total "Fixed Capital, December 31, 1908" (p. 20)	33 735 367 30	372 118 41
29		Fixed capital installed since 1908—Electric (p. 21)		
30	14 788 568 66	Fixed capital installed since 1908—Gas (p. 22)	19 689 530 48	4 370 961 82
31		Fixed capital installed since 1908—Other (incl. General) (p. 23)		
32	14 788 568 66	Total fixed capital installed since December 31, 1908	19 689 530 48	4 370 961 82
33	48 396 084 37	Total book cost	53 894 897 78	4 498 543 41
34		MISCELLANEOUS TEMPORARY DEBITS		
35		Work in progress (p. 25)		
36		Improvements on leased property (p. 25)		
37	3 785 861 38	Temporary advances to associated companies (p. 29)	5 269 582 87	1 483 721 49
38	80 379 63	Unamortized debt discount and expense (p. 34)	75 920 04	4 459 59
39	1 454 810 65	Other suspense (p. 29)	1 454 453 61	357 04
40	158 697 71	Employees' subscriptions to 7% Convertible Debenture Bonds	48 771 02	106 926 69
41	5 476 456 37	Total unadjusted debits	6 848 727 54	1 372 271 17
42	72 186 907 47	GRAND TOTAL	73 927 996 70	1 741 488 73

300 c. State hereunder all contingent liabilities of the respondent as of the close of the year, excluding herefrom liabilities incurred in indorsing ordinary short term commercial paper incident to passing title thereto, but including all accommodation indorsements, as well as all guarantees or assurances of bonds other long term paper, with full particulars of parties, dates of maturity, amount of principal liability, rates of interest, etc. If the respondent has any ting contingent assets, they should be described in connection with the contingent liabilities to which they relate. This statement also includes all judgments against the respondent appealable as of the close of the year or then suspended through appeal. *If there are no such contingent liabilities, state that fact.*

See Sheet 1

300L. COMPARATIVE GENERAL BALANCE SHEET—LIABILITIES SIDE.

1. Show hereunder the items of the liabilities side of the general balance sheet of the respondent as of the beginning and those as of the close of the year, classified in accordance with the Uniform Systems of Accounts, and for each item or total show the net change during the year. Figures as of the beginning of the year should be shown in column (a) opposite the appropriate items, and all discrepancies between them and figures reported as of the close of the preceding year should be fully explained; figures as of the close of the year should be shown in column (c); and net changes during the year in column (d).

Entries in columns (a) and (c) must be of amounts *actually outstanding* at the particular dates, in respect of all evidences of debt and all stocks.

Entries in column (b2) for unfunded debt must show the amounts of such debt for each of the several accounts which had matured but had not yet been paid at the close of the year; no account stated subject to discount for prompt payment should be classed as matured until after the expiration of the discount period. Entries for unfunded debt in column (c) must include all unfunded debt outstanding at the close of the year, whether due or not yet due. *Matured* funded debt should be treated as unfunded debt.

Entries in column (b1) must show the total book liability for funded debt and stocks of the several classes. Those in column (b2) for funded debt and stocks must show the amounts which have been only nominally issued to the close of the year, also those that have been reacquired subsequent to actual issue and are held as nominally outstanding as hereinafter defined (p. 30). The entry in (b1) diminished by that in (b2) will give that for (c).

Line No.	Balance at beginning of year. (a)	Item. (b)	(b2) Amount due and unpaid at close of year.	Balance at close of year. (c)	Net change during year. (Increase in black, decrease in red.) (d)
1	$	UNFUNDED DEBT		$	$
2	399 001 99	Taxes accrued (pp. 58-59)		518 395 82	119 393 83
3		Receiver's certificates (p. 35)			
4		Judgments unpaid (p. 35)			
5		Matured funded debt unpaid (p. 32)			
6		Bills payable—due on demand (p. 63)			
7		Bills payable—due on time (p. 63)			
8	1 730 027 09	Consumers' deposits (p. 35)		1 873 830 70	143 803 61
9		Accounts payable to associated companies (p. 34)			
10	1 087 370 87	Miscellaneous accounts payable (p. 35)		1 236 885 23	149 664 36
11	361 064 00	Dividends declared (p. 31)	360 060 00	360 060 00	1 004 00
12	312 218 16	Interest accrued on funded debt (p. 32)	40 649 00	317 370 66	5 152 50
13	478 239 68	Interest accrued on unfunded debt (p. 63)		514 874 79	36 635 11
14		Rent accrued for lease of plant			
15		Other rents accrued			
16	118 305 37	Other unfunded debt (p. 35)		106 831 72	11 473 65
17	4 486 072 16	Total unfunded debt	400 709 00	4 928 248 92	442 171 76
18		FUNDED DEBT (pp. 32-33) (b1) Book liability at close of year. (b2) Portion reacquired but retained only nominally issued.			
19	21 000 000 00	Mortgage bonds 21,000,000 00		21 000 000 00	
20		Collateral trust bonds			
21	7 579 000 00	Miscellaneous funded debt 7,579,000 00		7 579 000 00	
22		Receipts outstanding for funded debt			
23		OWING TO LESSEE COMPANY FOR BETTERMENTS (p. 35)			
24		CONSTRUCTION ADVANCES OWING TO ASS'D CO'S (p. 34)			
25	28 579 000 00	Total funded and other long term debt		28 579 000 00	
26		RESERVES AND OTHER UNADJUSTED CREDITS			
27	931 358 93	Accrued amortization of capital (p. 36)		634 826 22	296 432 71
28	12 589 976 13	~~Premiums on stocks and other permanent reserves~~		12 589 976 13	
29	116 800 00	Unamortized premium on debt (p. 34)		112 000 00	4 800 00
30		Sinking fund and other contractual reserves			
31	399 899 28	Casualties and insurance reserve		413 192 61	13 293 33
32		~~Operating Reserves (Gas and Electric Companies)~~		1 165 783 34	1 165 783 34
33	14 037 934 34	Total reserves and other unadjusted credits		14 915 778 30	877 843 96
34		CAPITAL STOCK (pp. 30-31) (b1) Book liability at close of year.			
35		Stock with par value			
36		Preferred stock			
37	18 000 000 00	Common stock 18,000,000 00		18 000 000 00	
38		Stock with no par value			
39		Preferred stock (shares outstanding)			
40		Common stock (shares outstanding)			
41		Instalments paid in on subscriptions for stocks			
42		Stock liability for conversion			
43	18 000 000 00	Total stock		18 000 000 00	
44	7 083 495 97	CORPORATE SURPLUS OR (*If red*) DEFICIT (p. 49)		1 501 968 95	421 473 01
45	72 186 507 47	GRAND TOTAL		73 927 996 20	1 741 488 73

281 Sheet 2

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PLAINTIFF'S EXHIBIT NO. 283.

COMPARATIVE YEARLY LOW AND HIGH COST OF MATERIALS PURCHASED FROM 1913 to DEC. 31, 1923.

Supplies:	Units	1913 Lowest:	1913 Highest:	1914 Lowest:	1914 Highest:	1915 Lowest:	1915 Highest:	1916 Lowest:	1916 Highest:	1917 Lowest:	1917 Highest:	1918 Lowest:	1918 Highest:	Lowest
W. I. Pipe. 1½"	Per C Ft	5.60	6.327	5.63774	6.12412	5.8798	5.8798	6.112	6.112	6.67226	6.67226	14.26286	14.26286	13.0378
Steel Pipe 1"	" " "	No purchase		No purchase		3.1654	3.1654	3.5029	3.5029	7.1944	7.1944	7.2354	7.2354	No p
C. I. Pipe 6"	" Net Ton	25.17	25.90	22.50	22.50	20.40	20.40	27.65	27.65	32.50	32.50	------	------	------
Shavings	" Bale	.25	.31	.245	.295	.245	.3375	.21	.245	.28	.31	.40	.485	.38
Oxide	" Bushel	.125	.16	.125	.16	.125	.16	.125	.20	.14	.2175	.1675	.305	.29
White Lead	" C Lbs	6.80	7.30	6.80	6.80	6.80	7.85	7.30	10.00	9.75	12.73	10.70	12.35	11.35
Boiled Linseed Oil	" Gallon	.45	.52	.48	.62	.50	.66	.68	.96	.96	1.28	1.31	1.97	1.53
Turpentine	" "	.41	.48	.45	.52	.42	.59	.45	.59	.44	.57	.46	.85	.71
Cylinder Oil "F"	" "	.405	.405	.405	.405	.405	.405	.405	.405	.405	.45	.45	.52	.50
Machine Oil "B"	" "	.216	.216	.216	.215	.20	.216	.20	.20	.20	.255	.255	.30	.30
Red Holder Paint	" "	.90	.90	.90	.97	.80	.91	.92	1.00	1.10	1.30	1.55	1.90	1.60
C. I. Specials 6"	" Net Ton	47.90	55.00	46.50	55.00	47.40	59.00	57.50	73.00	105.00	130.00	No purchase		No p
C. I. Fittings, Screwed, 1½" Ells	" Piece	.054	.054	.054	.054	.054	.057	.06	.0945	.09405	.1275	.136	.156	.119
M. I. Fittings, Class "C"	" Pound	.048	.054	.0414	.048	.042	.0462	.048	.0693	.0729	.104	.092625	.1105	.0975
Iron Castings	" "	.0225	.04125	.01875	.035	.0158	.04	.02	.045	.0325	.055	.05	.08	.056
Iron Bars, Flat, 1½" x 1" & 1½"	" C Lbs	2.20	2.40	2.05	2.30	1.85	2.45	2.75	3.65	3.95	5.25	4.95	5.05	4.15
Checker Brick	" Thous'd	20.50	30.00	20.50	30.00	20.00	30.00	29.65	46.00	50.00	75.00	50.00	80.00	42.00
Hard Red Brick	" "	7.37	8.50	6.25	7.75	6.25	9.00	8.50	10.75	9.70	11.85	9.70	18.50	16.85
Lumber, Rough Spruce, 2" x 9"	" " Ft	26.75	27.00	26.00	27.00	26.00	29.00	27.40	29.95	29.75	47.50	43.75	60.00	58.00
Portland Cement	" Barrel	1.70	1.85	1.70	1.85	1.44	1.85	1.75	2.40	2.00	2.55	2.37	3.35	3.00
Pig Lead	" C Lbs	4.35	4.35	3.80	3.80	6.525	6.525	6.00	6.175	9.00	10.00	No purchase		5.50
Lead Pipe	" " "	4.85	5.25	3.95	4.65	4.25	6.75	6.55	6.45	7.00	12.85	7.75	9.50	6.50
Solder 1/2 x 1/2	" " "	20.875	27.875	18.00	22.375	19.125	28.00	23.70	29.50	25.50	38.125	42.00	56.00	32.50
Block Tin	" " "	No purchase		41.00	41.00	34.00	42.75	38.50	49.50	58.25	65.25	No purchase		54.25
Sheet Tin 2 x	" Box	7.65	7.80	7.60	8.10	6.40	7.80	7.15	9.55	12.60	16.15	No purchase		9.35
Sheet Tin 5 x	" "	8.90	8.90	8.70	9.20	8.00	8.00	8.40	10.65	12.65	16.50	No purchase		No p
Soldering Coppers	" C Lbs	20.90	24.90	19.90	21.40	20.90	22.45	33.75	38.00	40.00	45.00	36.00	44.00	27.00
Germantown Wool	" Pound	1.50	1.50	1.50	1.50	1.164	1.20	1.80	2.00	2.60	2.75	4.40	4.40	3.00
Sheepskins	" Dozen	8.00	8.00	No purchase		8.00	10.50	9.00	12.00	20.00	20.00	22.00	22.00	No p
Boiler Tubes, Iron, 4"	" Foot	.2876	.25025	.2114	.2175	.218295	.218295	.549	.5975	No purchase		.6283	.6283	.529
White Waste	" Pound	.07	.07	.07	.07	.055	.07	.065	.1025	.1025	.115	.105	.105	.10
Colored Waste	" "	.045	.045	.045	.045	.04	.045	.055	.065	.06	.08	.075	.0775	.075
Canvas Duck 72"	" Yard	.38	.38	.38	.40	.38	.38	.42	.42	.46	.78	.78	1.05	.58
Yarn	" Pound	.036	.04	.0349	.0385	.03625	.06	.07375	.07375	.07625	.07625	.08375	.0875	.06
Service Valves 1½"	" Piece	1.85	1.85	1.85	1.85	1.85	1.85	1.95	1.95	2.60	2.60	No purchase		3.50
Meters 5 light	" "	5.524	5.524	5.524	5.524	5.524	5.524	5.524	6.334	6.65	6.65	8.075	10.20	9.60

PLAINTIFF'S EXHIBIT NO. 288.

IVE YEARLY LOW AND HIGH COST OF MATERIALS PURCHASED FROM 1913 to DEC. 31, 1923, INCLUSIVE.

Highest:	1915 Lowest:	1915 Highest:	1917 Lowest:	1917 Highest:	1918 Lowest:	1918 Highest:	1919 Lowest:	1919 Highest	1920 Lowest:	1920 Highest:	1921 Lowest:	1921 Highest:	1922 Lowest:	1922 Highest:	1923 Lowest:	1923 Highest:
5.8798	6.112	6.112	8.67226	8.67226	14.26286	14.26286	13.03789	13.03789	14.6832	16.8682	11.81	15.615	12.42	14.629	15.481	15.481
3.1654	3.5029	3.5029	7.1944	7.1944	7.2354	7.2354	No purchase		6.95984	6.95984	6.345	6.345			5.73	6.36
20.40	27.65	27.65	32.50	32.50	------	------	------	------	78.30	78.30	48.40	58.90	44.90	58.60	56.25	70.60
.3375	.21	.245	.28	.31	.40	.485	.38	.48	.45	.555	.47	.60	.36	.58	.36	.42
.16	.125	.20	.14	.2175	.1675	.305	.29	.3325	.28	.3475	.27	.3175	.23	.24	.25	.25
7.85	7.30	10.00	9.75	12.73	10.70	12.35	11.35	12.60	12.50	14.00	10.35	12.10	10.30	11.45	11.65	12.56
.66	.68	.96	.96	1.28	1.31	1.97	1.53	2.30	1.07	1.95	.70	.87	.75	1.00	.93	1.21
.59	.45	.59	.44	.57	.46	.85	.71	1.89	.98	2.90	.61	.87	.89	1.64	.98	1.65
.405	.405	.405	.405	.45	.45	.52	.50	.52	.50	.5985	.40	.8075	.24	.30	.25	.25
.216	.20	.20	.20	.255	.255	.30	.30	.315	.315	.4104	.34	.55	.24	.29	.23	.23
.91	.92	1.00	1.10	1.30	1.55	1.90	1.60	1.83	1.90	2.00	1.35	2.00	1.35	1.90	1.45	2.10
89.00	87.50	73.00	106.00	130.00	No purchase		No purchase		150.00	169.00	100.00	139.10	90.00	120.00	110.00	132.50
.057	.06	.0945	.09405	.1275	.136	.156	.118	.156	.136	.16	.112	.153	.102	.142	.106	.132
.0462	.048	.0693	.0729	.104	.092825	.1105	.0975	.1105	.1105	.1235	.0923	.12402	.091	.10998	.096	.13458
.04	.02	.045	.0325	.055	.05	.08	.055	.08	.0375	.0875	.05	.08	.04	.06	.04125	.08
2.45	2.75	3.65	3.95	5.25	4.95	5.05	4.15	4.15	4.40	6.30	3.38	3.78	2.58	3.14	3.29	3.69
0.00	29.65	46.00	50.00	73.00	50.00	80.00	42.00	70.00	44.40	87.00	52.50	82.00	47.00	67.00	48.00	77.00
9.00	8.50	10.75	9.70	11.85	9.70	18.50	16.85	25.00	21.50	31.50	17.00	18.50	18.00	23.50	22.50	24.00
9.00	27.40	29.95	29.75	47.50	43.75	60.00	58.00	67.50	69.00	80.00	55.00	75.00	47.50	59.00	55.00	70.00
1.85	1.75	2.40	2.00	2.55	2.37	3.35	3.00	3.40	3.30	5.00	2.60	4.40	2.525	2.85	2.75	3.20
8.525	6.00	6.175	9.00	10.00	No purchase		5.50	5.50	9.85	15.50	4.25	5.375	4.85	7.75	6.75	8.875
8.75	6.55	8.45	7.00	12.25	7.75	9.50	6.50	8.50	7.00	10.75						
8.00	23.70	29.50	25.50	38.125	42.00	56.00	32.50	40.75	22.25	39.00	23.00	25.00	17.50	24.00	24.75	32.00
2.75	38.50	49.50	58.25	65.25	No purchase		54.25	72.50	40.75	49.50	29.00	35.50	29.00	37.875	39.75	44.00
7.80	7.15	9.55	12.60	16.15	No purchase		9.35	12.35	12.25	16.00	7.50	9.00	7.50	9.25		
9.00	8.40	10.65	12.65	16.50	No purchase		No purchase		13.88	18.75	12.25	13.88	10.50	10.75	12.00	12.25
1.65	33.75	38.00	40.00	45.00	36.00	44.00	27.00	27.00	25.25	30.25	18.50	23.75	17.75	18.00	19.25	21.50
1.20	1.80	2.00	2.60	2.75	4.40	4.40	3.00	3.00			3.35	3.50	3.00	3.45	2.75	3.40
9.50	9.00	12.00	20.00	20.00	22.00	22.00	No purchase		29.00	29.00	14.40	15.00	12.00	13.75	13.75	13.75
.218295	.549	.5975	No purchase		.6283	.6283	.529	.62			.50	.6567	.33	.36	.3715	.4125
.07	.065	.1025	.1025	.115	.105	.105	.10	.105	.105	.125	.08	.10	.07	.09	.09	.11
.045	.055	.065	.06	.08	.075	.0775	.075	.0775	.075	.09	.065	.075	.0525	.065	.065	.08
.38	.42	.42	.46	.78	.78	1.05	.58	1.05	.84	1.30	.35	.76	.39	.56	.56	.635
.06	.07375	.07375	.07625	.07625	.08375	.0875	.08	.08	.085	.0875	.055	.085	.055	.06	.065	.1175
.85	1.95	1.95	2.60	2.60	No purchase		3.50	4.20	4.00	4.00	3.90	3.90	3.45	3.60	3.75	3.75
.824	6.524	6.534	6.65	6.65	8.075	10.20	9.60	10.20	9.60	9.60	9.00	9.60	8.50	9.00	8.00	8.50

[fol. 2880] IN UNITED STATES DISTRICT COURT

[Title omitted]

STIPULATION RE PLAINTIFF'S EXHIBIT 283

It is stipulated and agreed that Plaintiff-Appellee's Exhibit 283, consisting of 533 pages, of which page 2 is entitled "Value of the property the Brooklyn Union Gas Company as of June 1, 1923," and pages 3 to 8, inclusive, are entitled "Notes regarding certain necessary elements of cost in reproducing the property of the company," and page 10 is entitled "the Brooklyn Union Gas Company priced inventory of apparatus, with foundations at works and holder stations on a labor, material and subcontract basis as of June 1, 1923," be not printed in full, but that in place thereof the following pages containing summaries be printed:

"Page 2, grand summary entitled 'Value of the property of The Brooklyn Union Gas Company as of June 1, 1923;'

Pages 3, 4, 5, 6, 7 and 8 entitled 'Notes regarding Certain Necessary Elements of Cost in Reproducing the Property of the Company;'

[fol. 2881] Page 10, being a summary of works and holder stations entitled 'Priced Inventory of Apparatus with Foundations at Works and Holder Stations on a Labor, Material and Subcontract Basis as of June 1, 1923;'

Pages 12, 52, 65, 107, 111, 119, 161, 165, 173, 208, 212, 220, 241, 245, 253, 297, 301, 309, 316, 320, 327, 335, 339, 346, 354, 358, 364, 371, 375, 381, 389, 393, 399, 405, 409, 415, 420, 424, 429, 439, 443, 450, 457, 461, 468, 474, 478, 484, 491, 495, 501, 508, 512, 517, 522, 526 and 531 each of which is a summary of a particular works or holder station, pages 252-307, inclusive, being priced inventory of Citizen's Works."

It is further stipulated and agreed by the appellant, but only for the purpose of this appeal:

(a) All the apparatus and foundations contained in Plaintiff-Appellee's Exhibit 283 were in existence on June 1, 1923;

(b) All the apparatus and foundations set forth in Plaintiff-Appellee's Exhibit 283 were used and useful in the business of the appellee on June 1, 1923; provided, however, appellant does not by so stipulating withdraw his assignments of error numbers 45 and 46 or any other assignment in which the same or similar questions are raised or waive his right to present, brief and argue the questions of law and fact contained therein;

(c) The items, quantities and total cost contained in Plaintiff-Appellee's Exhibit 283 are a correct estimate of the cost to reproduce as of June 1, 1923, each and every item on a labor, material and subcontract basis as the same is described in the testimony of Alten S. Miller; provided, however, that this stipulation does not apply to any figures contained on page 2, grand summary, entitled "Value of [fols. 2882 & 2883] the Property of The Brooklyn Union Gas Company as of June 1, 1923," taken from Plaintiff-Appellee's Exhibits 171A and B or any other exhibits printed in full, nor does appellant concede that the elements set forth in pages 3, 4, 5, 6, 7 and 8 entitled "Notes Regarding Certain Necessary Elements of Cost in Reproducing the Property of the Company" are properly included in such an estimate of the cost to reproduce or are in the proper amount. Appellant reserves the right to contest on this appeal the propriety and the amount or any or all of such elements.

John Halley Clarke, Jr., Solicitor for Attorney-General, Appellant. Cullen & Dykman, Solicitors for Plaintiff-Appellee.

Dated New York, April 28, 1926.

[fol. 2884] PLAINTIFF'S EXHIBIT No. 283

Value of the Property The Brooklyn Union Gas Company as of June 1, 1923

Land as appraised by Mr. Wm. M. Greve & W. R. Burling (G-110)	$3,451,600
Manufacturing Plants and Stations (221, G-121, G-141-a, G-141-b, G-145, G-143-a G-143-b, 224, 225) Gas Holders (222)	15,113,336
Buildings and Structures as appraised by Mr. H. R. Burt (221, G-121)	7,149,685
Trunk Lines and Mains as appraised by Mr. J. T. White (231)	19,073,210
Gas Services as appraised by Mr. J. T. White (232)	6,256,507
Gas Meters per Exhibit 166 (233)	4,550,162
Equipment (Book Accounts, G-122, 237, 238)	653,132
Working Capital (G-10, 1, 2, 3, 4, 5, 313, 321, 322, 323, 324 & 332)	7,000,000
Omissions and Contingencies	755,668
Engineering and General Contractor's Expenses and Profit (G-281)	5,471,951
Administrative, Legal and Miscellaneous General Expense during Construction (G-282, G-286)	1,189,097
Interest during Construction (G-285)	5,092,494
Taxes during Construction (G-284)	497,565
Organization and Development prior to Construction (101)	4,000,000
Cost of Financing	4,200,000
Franchise (G-102)	3,050,000
Going Concern Value	16,055,200
	$103,559,637

[fol. 2885] Notes Regarding Necessary Elements of Cost in Reproducing the Property of the Company

Working Capital

(Accounts No. 1, G10, 3, 5, 313, 321, 322, 323 and 324, 332)

Working Capital may be defined as the total floating or mobile capital required in addition to the fixed capital. It may be in the form of Current Assets or in the form of Materials and Supplies. For the efficient and economical carrying on the multitudinous transactions of daily operation, money has to be put into things which are not reflected in the fixed capital accounts as of any particular date of inventory, and a reservoir of cash has to be kept on hand, so as to handle current transactions promptly and economically. These elements of outlay and investment—representing gas business—are grouped as "Working Capital," to the end that they may be included in the property and investment upon which a rate yielding a fair return is to be computed.

The Uniform System of Accounts for gas corporations defined the capital of such corporations to be and mean all property devoted to the rendering of the services or the production of the commodities which are within the purposes of the corporation. Capital, other than "Fixed Capital," is called "Floating Capital," and "Floating Capital" is divided into two major groups "Materials and Supplies" and "Current Assets." Current Assets include "Cash," "Accounts Receivable," "Bills Receivable" Etc. Working Capital may perhaps best be considered in relation to these two elements separately.

The first element covers general stores and supplies. It covers the cost, including transportation of all materials and supplies acquired by the company for its gas operations.

The second element covers the funds necessary to meet payments incidental to the ordinary conduct of the business, for the prompt payment of bills in order to procure trade discounts, for advance payments which good business judgment makes necessary or desirable and for the purchase of

materials advantageously as to price, quantity and time. It also covers the floating assets for which expenditure has been made, but which are not yet reflected in fixed capital accounts, or for which collections have not been made. In this latter category are (1) accounts receivable, representing outlays for which moneys are due the company and have been billed to consumers, purchasers of appliances and other debtors; and (2) the sums which will later be billed to consumers for gas manufactured by the company and already used by such consumers, but which have not yet been billed. The company has already used and paid for oil, coal and other materials and labor in making this gas. On the average, about twenty days elapse between the furnishing of gas to a consumer, and the sending to him of the bill which transfers the debt to the status of an account receivable. Unless this element of gas furnished but not yet billed is allowed as a part of working capital, investors in the company will be denied a return on a quantity of assets for which they had to provide funds.

[fol. 2886] I have calculated the necessary Working Capital of the complainant, as above stated, to be for the company, the figures shown on the General Summary Sheet (Page 2), of this volume.

Concerning Undistributed Structural Costs

There are certain expenditures incident to the construction of a plant for making and distributing gas, all of which were made to some degree in constructing this property, under the costs and conditions from time to time prevailing, and all of which would have to be made under present costs and conditions, to the extent now shown, in reproducing this property as of the present time, and yet which cannot be accurately apportioned among the various inventoried items. These elements of unavoidable expenditures include:

Omissions and Contingencies,

Organization and Development Prior to Construction,

Cost of Financing,

Engineering and Superintendence, and General Contractor's Expense and Profit,

Interest During Construction,
Taxes During Construction, and
Administrative, Legal and Miscellaneous General Expense.

In making an inventory and appraisal of the reproduction cost of this complainant's property, I considered separately what would probably be the expenditures for such of the several services named, taking into account all the available facts bearing on the conditions and cost of reproducing this plant and system. In working out such an estimate of required outlays, I took the construction period as beginning when the sponsors or promoters of the project have secured the agreement of bankers to supply necessary funds. For the purpose of computing Undistributed Structural Costs, I have used a period of two years, not because it would be reasonably possible to complete the plant and distributing system in that period, but because it is a minimum period and, if the period should be extended, the undistributed structural costs will be increased.

Omissions and Contingencies

In estimating the cost of reproducing a gas manufacturing plant and appurtenant structures and equipment, allowance has to be made, as a practical matter, for omissions and contingencies, covering the following:

(1) A portion or percentage of the small units or items of machinery, tools, implements and other property are always overlooked in the inventory, but their reproduction has to be provided for, nevertheless, in any present estimate.

(2) Small units of material, mechanism and supplies are lost or destroyed during construction. As to many items of materials and supplies, a larger quantity has to be delivered and paid for than could ever be checked up now, in the completed structures and equipment.

[fol. 2887] (3) Other contingencies arise: for example, strikes or labor difficulties, interruption or delaying of work from adverse weather, delay in shipments, or other conditions, unforeseen extra work, factors affecting the suitability or availability for use of materials, supplies, machinery, parts, etc., as needed, and the like. Expense arises in all

such connections, for which advance provision has to be made in estimating cost to reproduce as of today.

The sum which I have estimated as necessary for the item Omissions and Contingencies, as to this company is that shown on the General Summary Sheet (Page 2). It amounts to about five per cent on the cost of reproducing the apparatus, plant equipment, etc., exclusive of the buildings and the distributing system.

Organization and Development Expenses Prior to Construction

(P. S. C. Accounts 101 and G102)

This item covers the services and expenses necessary in the organization and development of the company from the time of the inception of the project to the time when the charter, franchises, local consents, permits, etc., have been procured, agreements obtained for the furnishing of the requisite capital and the project brought to a point where construction can be commenced.

The costs comprised under this heading cover the compensation, on a reasonable salary basis, for the services of the sponsors; the salaries of stenographers, clerks and other assistants; general expenses, such as rent and travelling expenses; the expenses for obtaining the charter, including incorporation fee and the payment to the State on capital stock; expenses in connection with obtaining ordinances, franchises, permits and local consents, the cost of the many aspects of legal and engineering advice that is pre-requisite; other technical expenses; interest on expenditures incurred during this period, advertising, etc.

From the whole situation with respect to this company, I am of the opinion that a reasonable cost for Organization and Development prior to construction for the company, is the figure shown on the General Summary Sheet (Page 2), and that this expense could not be met as of the present time with a smaller outlay.

Cost of Financing

There is an additional element of cost, separate and distinct from bond discount, which will be incurred in re-

producing this property. This cost covers services as real and as necessary as those of the lawyers, engineers, or of the mechanics on the work.

The expense of assembling the necessary capital is ordinarily reflected in the difference between the actual sale price of the securities to the ultimate investors and what the company itself realizes from such securities. One element in this difference represents the reasonable compensation for bankers' services in marketing the securities and forwarding the funds yielded. It covers individual and corporate expenses, and the expenses of examination, negotiation, advertising, and selling through all the various stages until the sale to the ultimate investor is accomplished. Such an expense would be incurred even if the utility company dispensed with bankers and marketed its securities through its own salesmen and agents. In fact this latter method undoubtedly would require more time and cost more than if recourse were had to an existing banking house with an established reputation and clientele.

[fol. 2888] Another element in cost of financing arises out of underwriting, under the conditions of hazard as to the launching of such an enterprise, in such a community at this time. A third element is the necessary legal and other expense necessary in the issuance of stocks and bonds, including printing, fees of Trustees and Registrars, etc. These elements of necessary expense, comprehending the cost of the organization furnishing services to the company, seem to me to be in the same class with the cost of services furnished by the engineering, legal and administrative organization of the company, and therefore constitute a part of the cost of reproduction. This element of Cost of Financing is a very substantial factor and the allowance which I have made and shown on the General Summary Sheet (Page 2), representing approximately five per cent on the project, is substantially below the figure for which this service could, in any probability, be procured under present conditions.

Engineering, Superintendence, and General Contractor's Expense and Profit

(Account No. G281)

Engineering work, including general design to provide for the construction of large gas properties, calls for a kind of experience not generally possessed by the operating engineers connected with such companies. In the case of this company there is every reason to suppose that it would be cheaper to secure the services of engineers fully equipped to handle designing work on a large scale than it would be to organize an engineering force for the purpose of making designs.

Work under this heading includes location surveys, general and detailed designs and drawings, preparation of specifications and such general supervision over the work during construction as to insure that the work is being carried out in accordance with the general plans. This is not intended to cover any of the detailed inspection either of the quality of the material or of the placing of the material, but it covers general supervision only and the preparation of detailed plans.

It is found to be much cheaper and more expeditious to let to a general contractor, who has the organization and equipment to build large plants and to install large distribution systems, than it is to organize and train a special construction force and to buy the necessary equipment in order to build such plants and install such distribution systems. If the utility company organizes a construction department and buys the construction plant, the chances of saving anything in cost are slight, and, on the other hand, the chances of material increase in cost due to the risk of working with a new and uncoordinated staff are very great. Almost every investor has knowledge of cases where enterprises have cost far more than the amount of the original estimates due to the placing of construction work in the hands of company employees, or contractors not qualified to handle it. The chance of the utility finding a man able and ready to organize a construction force and to assemble at a reasonable expense a construction plant is small; in fact, the chances are all against the utility in this respect and

a wise management would save money by putting the work into the hands of contractors regularly organized for this class of work.

[fol. 2889] The work under this heading includes providing a construction plant, securing and tabulating bids from subcontractors and placing orders for buildings and apparatus, ordering and assembling material not included in subcontractors' estimates and placing and erecting this material, checking material and subcontractors' work and paying for same, coordinating the work of the subcontractors and of the general contractor and taking all necessary steps to secure the delivery of the required materials and parts of apparatus or buildings in such time and in such order as to insure the completion of each part of the plant and of the entire plant in the allotted time, and to reduce as much as possible the delays due to lack of prompt delivery of materials and mutual interference of the various working forces. It would require at least the figure shown on the General Summary Sheet (Page 2), for the company to cover the Cost of Engineering, Superintendence, and General Contractors' Expenses and Profit.

Interest During Construction

(Account No. G285)

Included in this category is the interest accruing upon the moneys (and credits available upon demand) acquired for use in connection with the construction and equipment of the property from the time of such acquisition until the construction is ready for use. This item also covers reasonable charges for interest for the construction period on the company's own funds used for construction purposes during such periods.

For the computation of interest during construction, the period of construction is defined to begin with the agreement of bankers to supply the funds, necessary for construction, and to end when its operation begins.

For the purpose of computing the interest, it is assumed that the property would go into operation two years after the beginning of construction. All of the land would have to be purchased before beginning construction, and interest upon it should be figured for two years. An interest

rate of eight per cent is taken for the obtaining of the requisite new capital by a gas company in this territory. As to the cost of buildings and apparatus, and the cost of engineering, superintendence, administrative and legal service, and miscellaneous general expense, interest should be calculated for one year, at the eight per cent rate. There is also to be included interest at 8% during the two year construction period on the organization and development expenses prior to the beginning of construction.

The proper provision for Interest During Construction is the figure shown on the General Summary Sheet (Sheet 2).

Taxes During Construction

(Account No. G284)

Included in this category are the various taxes and assessments levied by public authority and payable on property belonging to the corporation during the period of construction and before the plant is open for commercial operation. Taxes incident to operation only are not included, nor are the special taxes assessed for street and other improvements, such as grading, paving, sidewalks, guttering, etc., which are chargeable to the account to which is charged the particular property benefitted.

[fol. 2890] Taking into account the period elapsing between a given construction expenditure and the first payment of taxes thereon, it is deemed proper to include taxes on land for a period of two years, and on improvements for a period of six months at the 1923 rate and assessed valuation.

On this basis, the required provision for Taxes During Construction is the figure shown on the General Summary Sheet (Page 2).

Administrative, Legal, and Miscellaneous General Expenses

(Account Nos. G282 and G286)

Included in this category are the salaries and expenses of executive and general officers, auditor, bookkeepers, timekeepers, inspectors and other employees of the company;

the rent and expenses of the general office, insurance during construction, legal and court expenses, including the printing of briefs, legal forms, testimony, reports, etc.; payment to referees or arbitrators for the settlement of disputed questions; costs of suits for other causes than injuries to persons and payment of special fees, etc.; the expenses of the taking of depositions; also all construction and equipment items of a special and incidental nature not provided for under any other heading in this inventory.

During the construction period the administrative officers and legal department must look after many details. Bookkeeping, auditing and paymaster's departments must be organized to care for and account for the funds. Timekeepers and inspectors must check the delivery and quality of material and the amount and progress of the work so that the contractor may be paid from time to time without danger of being overpaid. The development of satisfactory public relations requires the attention of the general officers and as far as possible of everybody in the organization during this period. Negotiations and formalities incident to the issuance of securities have to be undertaken and completed. Permits from the municipal departments for opening the streets must be secured and questions relating thereto frequently require the attention of the higher officials of the company. The general officers should examine the bids from the subcontractors, advise as to the letting of subcontracts and keep themselves informed regarding the status of the subcontracts until the work covered by them is completed and the bills paid. During this same period an operating organization should be perfected and plans made for securing the business as rapidly as possible after the plant is put in operation.

The services and expenses of the administrative and legal staff, and the miscellaneous general expense, continue during the entire construction period.

For the item Administrative, Legal and Miscellaneous General Expenses my estimate for the present required exquired expenditures, aggregate the figure shown on the General Summary Sheet (Page 2).

[fol. 2891] The Brooklyn Union Gas Company

Priced Inventory of Apparatus, with Foundations at Works and Holder Stations, on a Labor, Material and Subcontract Basis as of June 1, 1923

Williamsburgh Works	$2,727,601 11
Nassau Works	1,828,743 35
Fulton Works	1,402,043 55
Metropolitan Works	2,076,159 85
Equity Works	414,857 66
Citizens Works	2,187,263 65
Twelfth Street Station	706,303 36
Third Avenue Station	273,556 56
Front Street Station	451,721 18
Plymouth Street Station	293,181 12
Rutledge Street Station	310,582 56
Skillman Peoples Station	221,185 30
Skillman Nassau Station	92,199 23
Wythe Avenue Station	1,190,745 47
Scholes Street Station	234,884 80
Belmont Avenue Station	384,739 50
Union Street Station	105,464 86
Jamaica Station	114,988 01
Keap Street Station	93,346 83
Holder Department General	3,798 00
Total	$15,113,365 95

[fol. 2892] The Brooklyn Union Gas Company—Williamsburgh Works, Brooklyn, New York

Blacksmith Shop (H)	$1,365.48
Boiler House (T)	196,987.73
Charging House (X)	2,445.22
Coal Hopper House (S)	486.59
Coal Shed No. 1	18,535.00
Engine House (E)	81,779.42
Generator House, U. G. I. (G)	87,774.40
Generator House, Williamson (G)	479,822.76
Machine Shop (H)	8,721.36
Meter House, North (B)	31,979.71
Meter House, South (B)	28,697.38

Meter House (V)	36,199.98
Office (F)	308.33
Pump House, Drip	510.23
Pump House (P)	21,289.86
Pump House, Salt Water (U)	6,128.46
Pump House, Tar	813.96
Pump Room—Elevator (F)	3,034.24
Purifier House No. 2 (A)	174,386.71
Purifier House No. 3 (A)	56,413.40
Purifier House No. 1 (C)	60,866.40
Store Room (F)	4,250.24
Yard	514,553.39
Holders	429,879.60
Small Piping	185,250.16
Large Piping	295,121.10
Total	$2,727,601.11

[fol. 2893] The Brooklyn Union Gas Company—Williamsburgh Works, Brooklyn, New York

6-1-23, W-39

Small Piping

Total Cost of Piping and Fittings	$154,496.95
Total Cost of Pipe Covering	26,529 42
Total Cost of Trenching	3,553.01
Total Cost of Pipe Supports	670.78
	$185,250.16

[fol. 2894] The Brooklyn Union Gas Company—Nassau Works, Brooklyn, New York

Ash Hoist House (L)	$9,287.00
Blower Room (E)	4,982.05
Blower Room (N)	1,461.99
Boiler Room No. 3 (E)	86,195.26
Coal Screen Building (D)	1,930.00
Condenser Room (B)	49,297.33
Electricians Shop	280.62
Engine Room, Nos. 1 & 2 (G)	75,285.08

Engine Room (G) Left	179.00
Exhauster Room (D)	59,878.90
Filter Press House (L)	6,374.93
Generator House, U. G. I. No. 1 (G)	160,960.31
Generator House, U. G. I. No. 2 (G)	135,280.97
Generator House, Williamson (I)	221,884.11
Machine Shop (B)	2,078.41
Meter House (A)	9,726.49
Office Building (A)	56,883.80
Office Building (A) Cellar of Meter Room.	132.00
Office Building (A) Superintendent's Office.	394.43
Pump Room (L)	9,698.16
Purifier House (F)	44,757.67
Purifier House, No. 3 (C)	51,127.50
Separator Shed (L)	15,783.73
Store Room, Over Blacksmith Shop (B)	3,682.03
Yard	318,049.92
Holders	107,958.06
Small Piping	155,030 75
Large Piping	240,162.85
Total	$1,828,743.35

[fol. 2895] The Brooklyn Union Gas Company—Nassau Works, Brooklyn New York

6-1-23, W-41

Small Piping

Total Cost of Piping and Fittings	$128,999.54
Total Cost of Pipe Covering	24,031.77
Total Cost of Trenching	1,999.44
	$155,030.75

[fol. 2896] The Brooklyn Union Gas Company—Nassau Works, Brooklyn, New York

6-1-23, N-45

Large Piping

Total Cost of Cast Iron Pipe	$74,817 52
Total Cost of Cast Iron Fittings	82,382 79
Total Cost of Riveted Steel Pipe	22,736 46
Total Cost of Riveted Steel Fittings	4,753 65
Total Cost of Valves, Stands and Gears	50,292 35
Total Cost of Valve Pits, Supports, etc.	5,180 08
	$240,162 85

[fol. 2897] The Brooklyn Union Gas Company—Fulton Works, Brooklyn, New York

Blower Room (I)	$45,865 01
Blower Room—Overhead (H)	14,942 28
Boiler House (G)	108,827 25
Coal Hoist Engine House at Dock No. 2	578 53
Coal Shed No. 2 (G)	42,814 39
Coal Shed No. 3	2,226 00
Coal Runway (V)	806 06
Condenser House (J)	22,653 68
Exhauster Room (H)	29,844 43
Garage and Garage Yard (Z)	4,000 00
Generator House (K)	284,297 04
Governor House (F)	3,033 57
Meter House (A)	19,566 66
Office (A)	12,906 18
Oil House (X)	47 51
Oxide Room (C)	119 00
Oxide Room (D)	11 13
Oxide Shed (S)	1,054 24
Oxide Shed (Y)	4,596 22
Pipe Shop (X)	751 84
Pump House—Catch Basin No. 2	1,084 65
Pump House—Salt Water	3,678 83
Pump House (Q)	2,402 84
Pump Room—Dock (L)	490 79

Purifier House (E)	66,646 75
Purifier House (B)	30,321 64
Store Room (BB)	3,822 21
Store Room (X)	1,105 05
Yard	208,123 70
Holders	262,695 99
Small Piping	80,486 47
Large Piping	142,243 41
Total	$1,402,043 55

[fol. 2898] The Brooklyn Union Gas Company—Fulton Works, Brooklyn, New York

6-1-23, F-41

Small Piping

Total Cost of Piping and Fittings	$67,146 40
Total Cost of Pipe Covering	12,280 63
Total Cost of Trenching	1,059 44
	$80,486 47

[fol. 2899] The Brooklyn Union Gas Company—Fulton Works, Brooklyn, New York

6-1-23, F-45

Large Piping

Total Cost of Cast Iron Pipe	$62,142 78
Total Cost of Cast Iron Fittings	47,640 09
Total Cost of Riveted Steel Pipe	1,454 11
Total Cost of Riveted Steel Fittings	792 72
Total Cost of Valves, Stands and Gears	27,865 02
Total Cost of Valve Pits	2,328 69
	$142,243 41

[fol. 2900] The Brooklyn Union Gas Company—Metropolitan Works, Brooklyn, New York

Blower Rooms, Nos. 1 to 8 (G)	$39,986 80
Boiler House (E)	159,371 61
Coal Shed No. 1	34,375 39
Exhauster House (G)	42,952 06
Generator House (G)	469,372 77
Machine Shop (D)	3,106 52
Meter Room (D)	43,425 16
Office (C)	464 00
Oxide Shed (D)	5,492 10
Pump House B (X)	21,121 41
Pump House, Corrugated Steel (J)	1,593 66
Pump House, Fresh Water (J)	558 11
Purifier House (B)	118,816 46
Purifier House (O)	43,390 16
Store Room (C)	748 10
Store Room (D)	4,587 15
Turbo Generator Room (G)	16,489 91
Yard	367,751 90
Holders	383,068 84
Small Piping	123,403 67
Large Piping	196,084 07
Total	$2,076,159 85

[fol. 2901] The Brooklyn Union Gas Company—Metropolitan Works, Brooklyn, New York

6-1-23, N-35

Small Piping

Total Cost of Piping and Fittings	$103,953 46
Total Cost of Pipe Covering	18,506 89
Total Cost of Trenching	943 32
	$123,403 67

[fol. 2902] The Brooklyn Union Gas Company—Metropolitan Works, Brooklyn, New York

6-1-23, M-39

Large Piping

Total Cost of Cast Iron Pipe	$69,411 35
Total Cost or Cast Iron Fittings	68,522 36
Total Cost of Riveted Steel Pipe	8,944 02
Total Cost of Riveted Steel Fittings	2,943 95
Total Cost of Valves Stands and Gears	42,303 98
Total Cost of Valve Pits	3,958 41
	$196,084 07

[fol. 2903] The Brooklyn Union Gas Company—Equity Works, Brooklyn, New York

Blacksmith Shop (F)	$163 00
Blower Room (E)	26,052 48
Boiler House (M)	33,761 29
Boiler House, Old (E)	2,245 81
Condenser Room (C)	20,107 92
Engine-Exhauster House (L)	6,781 05
Generator House (D)	76,021 74
Meter House (A)	14,884 73
Office (A)	139 82
Oil Tank House (G)	4,284 94
Pipe Shop (C)	1,112 02
Pump House (K)	411 37
Pump House, Yard Shed (K)	983 10
Purifier House (B)	33,825 41
Scale House (E)	291 59
Store Room, Under Office (A)	316 14
Yard	27,299 40
Holders	121,275 69
Small Piping	22,953 57
Large Piping	21,946 39
Total	$414,857 66

[fol. 2904] The Brooklyn Union Gas Company—Equity Works, Brooklyn, New York

6-1-23, E-20

Small Piping

Total Cost of Piping and Fittings	$21,413 84
Total Cost of Pipe Covering	1,273 87
Total Cost of Trenching	265 66
	$22,953 57

[fol. 2905] The Brooklyn Union Gas Company—Equity Works, Brooklyn, New York

6-1-23, E-24

Large Piping

Total Cost of Cast Iron Pipe	$6,201 27
Total Cost of Cast Iron Fittings	7,700 68
Total Cost of Riveted Steel Pipe	2,526 12
Total Cost of Riveted Steel Fittings	111 48
Total Cost of Valves	5,394 86
Total Cost of Valve Pits	11 98
	$21,946 39

[fol. 2906] The Brooklyn Union Gas Company—Citizens Works, Brooklyn, New York

Blower House (H)	$9,015 26
Blower Lean-to (H)	15,817 77
Boiler House (H)	99,298 45
Coil Hopper House (F)	925 00
Electricians Shop	140 25
Engine Room (B)	76,513 62
Exhauster Room (X)	60,252 41
5th Street, near Smith Street	222 00
Generator House (H)	422,640 68
Meter House (B)	41,486 93
Meter Room, Extension (A)	13,234 51

Meter Room Extension (B)	7,544 67
Office (A)	738 11
Pump House No. 1 (P)	10,228 30
Pump House No. 2 (K)	779 76
Pump House (S)	4,411 22
Pump House (T)	4,675 90
Pump Room, Blower Lean-to (H)	4,634 77
Purifier House No. 1 (I)	120,884 03
Purifier House No. 2 (I)	183,391 11
Skip Hoist House (C)	3,544 16
Still House (W)	812 00
Store Room (B)	4,969 58
Turbo Generator Room (B)	6,741 45
Valve House (M)	364 50
Yard	382,519 68
Holders	302,567 83
Small Piping	105,470 07
Large Piping	303,439 63
Total	$2,187,263 65

[fol. 2907] The Brooklyn Union Gas Company—Citizens Works, Brooklyn, New York

6-1-23, C-43

Small Piping

Total Cost of Piping and Fittings	$86,195 57
Total Cost of Pipe Covering	19,045 60
Total Cost of Trenching	228 90
	$105,470 07

[fol. 2908] The Brooklyn Union Gas Company—Citizens Works, Brooklyn, New York

6-1-23, C-47

Large Piping

Total Cost of Cast Iron Pipe	$104,656 29
Total Cost of Cast Iron Fittings	101,037 01
Total Cost of Riveted Steel Pipe	15,339 31

Total Cost of Riveted Steel Fittings	11,347 37
Total Cost of Valves, Stands and Gears	66,525 01
Total Cost of Valve Pits	4,534 64
	$303,439 63

[fol. 2909] The Brooklyn Union Gas Company—Twelfth Street Holder Station, Brooklyn, New York

Exhauster House (H)	$88,309 38
Valve Houses (L) & (M)	130 34
Yard	108 00
Holders	558,099 03
Small Piping	13,316 70
Large Piping	46,339 91
Total	$706,303 36

[fol. 2910] The Brooklyn Union Gas Company—Twelfth Street Holder Station, Brooklyn, New York

6-1-23, 12th-6

Small Piping

Total Cost of Piping and Fittings	$10,832 41
Total Cost of Pipe Covering	2,183 25
Total Cost of Trenching	301 04
	$13,316 70

[fol. 2911] The Brooklyn Union Gas Company—Twelfth Street Holder Station, Brooklyn, New York

6-1-23, 12th-10

Large Piping

Total Cost of Cast Iron Pipe	$11,405 58
Total Cost of Cast Iron Fittings	15,820 88
Total Cost of Riveted Steel Pipe	451 15
Total Cost of Valves, Stands and Gears	18,196 90
Total Cost of Valve Pits	465 40
	$46,339 91

[fol. 2912] The Brooklyn Union Gas Company—Third Avenue Holder Station, Brooklyn, New York

Boiler House (U)	$10,697 89
Exhauster Room (U)	6,672 81
Exhauster Room (N)	38,091 19
Yard	290 37
Holders	193,822 11
Small Piping	4,597 37
Large Piping	19,384 82
Total	$273,556 56

[fol. 2913] The Brooklyn Union Gas Company—Third Avenue Holder Station, Brooklyn, New York

6-1-23, 3rd-7

Small Piping

Total Cost of Piping and Fittings	$3,624 04
Total Cost of Pipe Covering	856 57
Total Cost of Trenching	116 76
	$4,597 37

[fol. 2914] The Brooklyn Union Gas Company—Third Avenue Holder Station, Brooklyn, New York

6-1-23, 3rd-11

Large Piping

Total Cost of Cast Iron Pipe	$6,360 58
Total Cost of Cast Iron Fittings	5,702 38
Total Cost of Riveted Steel Pipe	282 70
Total Cost of Valves and Stands	6,434 76
Total Cost of Valve Pits	604 40
	$19,384 82

[fol. 2915] The Brooklyn Union Gas Company—Front Street Holder Station, Brooklyn, New York

Boiler House (D)	$9,735 82
Exhauster House (B)	4,551 40
Exhauster House (C)	11,580 13
Valve House (A)	336 08
Yard	173 20
Holders	400,235 09
Small Piping	3,621 58
Large Piping	21,487 88
Total	$451,721 18

[fol. 2916] The Brooklyn Union Gas Company—Front Street Holder Station, Brooklyn, New York

6-1-23, Ft.—7

Small Piping

Total Cost of Piping and Fittings	$1,953 87
Total Cost of Pipe Covering	1,363 21
Total Cost of Trenching	304 50
	$3,621 58

[fol. 2917] The Brooklyn Union Gas Company—Front Street Holder Station, Brooklyn, New York

6-1-23, Ft.—11

Large Piping

Total Cost of Cast Iron Pipe	$7,609 25
Total Cost of Cast Iron Fittings	6,651 23
Total Cost of Valves, Stands and Gears	6,164 91
Total Cost of Valve Pits	1,062 49
	$21,487 88

[fol. 2918] The Brooklyn Union Gas Company—Plymouth Street Holder Station, Brooklyn, New York

Boiler House (A)	$3,889 83
Governor House (B)	1,201 68
Valve House	256 30
Yard	615 60
Holders	277,648 74
Small Piping	1,077 85
Large Piping	8,491 12
Total	$293,181 12

[fol. 2919] The Brooklyn Union Gas Company—Plymouth Street Holder Station, Brooklyn, New York

6-1-23, Ply—6

Small Piping

Total Cost of Piping and Fittings	$697 13
Total Cost of Pipe Covering	316 04
Total Cost of Trenching	64 68
	$1,077 85

[fol. 2920] The Brooklyn Union Gas Company—Plymouth Street Holder Station, Brooklyn, New York

6-1-23, Ply—10

Large Piping

Total Cost of Cast Iron Pipe	$3,600 47
Total Cost of Cast Iron Fittings	2,024 03
Total Cost of Valves and Stands	2,234 84
Total Cost of Valve Pits	631 78
	$8,491 12

[fol. 2921] The Brooklyn Union Gas Company—Rutledge Street Holder Station, Brooklyn, New York

Boiler House (F)	$10,198 61
Exhauster House No. 1 (B)	5,199 21
Exhauster House No. 2 (B)	12,250 09
Valve House (A)	983 59
Yard	44 10
Holders	260,048 01
Small Piping	2,272 16
Large Piping	19,586 79
Total	$310,582 56

[fol. 2922] The Brooklyn Union Gas Company—Rutledge Street Holder Station, Brooklyn, New York

Small Piping

Total Cost of Piping and Fittings	$1,823 86
Total Cost of Pipe Covering	310 12
Total Cost of Trenching	138 18
	$2,272 16

[fol. 2923] The Brooklyn Union Gas Company—Rutledge Street Holder Station, Brooklyn, New York

6-1-23, Rut—11

Large Piping

Total Cost of Cast Iron Pipe	$7,521 08
Total Cost of Cast Iron Fittings	5,543 29
Total Cost of Valves, Stands and Gears	6,321 22
Total Cost of Valve Pits	201 20
	$19,586 79

[fol. 2924] The Brooklyn Union Gas Company—Skillman Peoples Holder Station, Brooklyn, New York

Boiler Room (A)	$2,983 58
Governor House	1,693 63
Yard	900 80
Holders	199,878 90
Small Piping	1,880 13
Large Piping	13,848 26
Total	$221,185 30

[fol. 2925] The Brooklyn Union Gas Company—Skillman Peoples Holder Station, Brooklyn, New York

6-1-23, Sk-P.5

Small Piping

Total Cost of Piping and Fittings	$1,488.03
Total Cost of Pipe Covering	292.56
Total Cost of Trenching	99.54
	$1,880.13

[fol. 2926] The Brooklyn Union Gas Company—Skillman Peoples Holder Station, Brooklyn, New York

6-1-23, Sk-P-9

Large Piping

Total Cost of Cast Iron Pipe	$5,379.23
Total Cost of Cast Iron Fittings	3,287.04
Total Cost of Valves, Stands and Gears	4,758.32
Total Cost of Valve Pits	424.67
	$13,848.26

[fol. 2928] The Brooklyn Union Gas Company, Skillman Nassau Holder Station, Brooklyn, New York

Boiler House (A)	$643.13
Governor House (A)	949.56
Holders	88,543.14
Small Piping	234.71
Large Piping	1,828.69
Total	$92,199.23

[fol. 2928] The Brooklyn Union Gas Company, Skillman-Nassau Holder Station, Brooklyn, New York

6-1-23, Sk-X-4

Small Piping

Total Cost of Piping and Fittings	$192.02
Total Cost of Pipe Covering	13.71
Total Cost of Trenching	28.98
	$234.71

[fol. 2929] The Brooklyn Union Gas Company—Skillman Nassau Holder Station, Brooklyn, New York

6-1-23, Sk-X-8

Large Piping

Total Cost of Cast Iron Pipe	$343.34
Total Cost of Cast Iron Fittings	617.80
Total Cost of Valves and Stands	867.55
	$1,828.69

[fol. 2930] The Brooklyn Union Gas Company—Wythe Avenue Holder Station, Brooklyn, New York

Boiler Room (A)	$39,882.87
Exhauster Room No. 1 (A)	53,077.45
Exhauster Room No. 2 (A)	42,707.30
Yard	156.60

Holders	959,856.70
Small Piping	25,250.60
Large Piping	69,813.95
Total	$1,190,745.47

[fol. 2931] The Brooklyn Union Gas Company—Wythe Avenue Holder Station, Brooklyn, New York

6-1-23, Wy-9

Small Piping

Total Cost of Piping and Fittings	$17,800.17
Total Cost of Pipe Covering	6,922.49
Total Cost of Trenching	527.94
	$25,250.60

[fol. 2932] The Brooklyn Union Gas Company—Wythe Avenue Holder Station, Brooklyn, New York

6-1-23, Wy-12

Large Piping

Total Cost of Cast Iron Pipe	$25,036.38
Total Cost of Cast Iron Fittings	19,367.89
Total Cost of Riv. Steel Pipe	261.90
Total Cost of Valves, Stands and Gears	23,905.42
Total Cost of Valve Pits	1,242 36
	$69,813.95

[fol. 2933] The Brooklyn Union Gas Company—Scholes Street Holder Station, Brooklyn, New York

Boiler House (B)	$14,744.49
Exhauster House No. 1 (A)	9,858.21
Exhauster House No. 2 (C)	11,612.52
Yard	51.65
Holders	180,024.88
Small Piping	2,668.51
Large Piping	15,924.54
Total	$234,884.80

[fol. 2934] The Brooklyn Union Gas Company—Scholes Street Holder Station, Brooklyn, New York

Small Piping

Total Cost of Piping and Fittings	$2,167.10
Total Cost of Pipe Covering	413.63
Total Cost of Trenching	87.78
	$2,668.51

[fol. 2935] The Brooklyn Union Gas Company—Scholes Street Holder Station, Brooklyn, New York

6-1-23, Sch-10

Large Piping

Total Cost of Cast Iron Pipe	$4,573.83
Total Cost of Cast Iron Fittings	4,820.35
Total Cost of Riv. Steel Pipe	147.10
Total Cost of Valves, Stands and Gears	6,035.95
Total Cost of Valve Pits	347.31
	$15,924.54

[fol. 2936] The Brooklyn Union Gas Company—Belmont Avenue Holder Station, Brooklyn, New York

Boiler House (A)	$9,636.44
Exhauster House (A)	25,896.32
Yard	56.00
Holder	324,627.01
Small Piping	1,675.26
Large Piping	22,848.47
Total	$384,739.50

[fol. 2937] The Brooklyn Union Gas Company—Belmont Avenue Holder Station, Brooklyn, New York

6-1-23, Bel-5

Small Piping

Total Cost of Piping and Fittings	$1,320 88
Total Cost of Pipe Covering	343 88
Total Cost of Trenching	10 50
	$1,675 26

[fol. 2938] The Brooklyn Union Gas Company—Belmont Avenue Holder Station, Brooklyn, New York

6-1-23, Bel-9

Large Piping

Total Cost of Cast Iron Pipe	$7,931 58
Total Cost of Cast Iron Fittings	7,601 40
Total Cost of Valves and Stands	7,089 70
Total Cost of Valve Pits, Pipe Supports, etc.	225 79
	$22,848 47

[fol. 2939] The Brooklyn Union Gas Company—Union Holder Station, Brooklyn, New York

Boiler House (A)	$5,951 97
Governor House (B)	1,071 76
Valve House (J)	54 35
Yard	367 50
Holders	88,862 83
Small Piping	1,864 16
Large Piping	7,292 29
Total	$105,464 86

[fol. 2940] The Brooklyn Union Gas Company—Union Street Holder Station, Brooklyn, New York

6-1-23, Un-6

Small Piping

Total Cost of Piping and Fittings	$1,350.15
Total Cost of Pipe Covering	376.67
Total Cost of Trenching	137.34
	$1,864.16

[fol. 2941] The Brooklyn Union Gas Company—Union Street Holder Station, Brooklyn, New York

6-1-23, Un-10

Large Piping

Total Cost of Cast Iron Pipe	$4,326.36
Total Cost of Cast Iron Fittings	1,601.28
Total Cost of Valves and Stands	1,348.14
Total Cost of Valve Pits	16.51
	$7,292.29

[fol. 2942] The Brooklyn Union Gas Company—Jamaica Holder Station, Brooklyn, New York

Boiler Room (D)	$4,903.70
Exhauster Room (E)	6,009.38
Meter Room (E)	864.36
Yard	28.00
Holders	95,536.35
Small Piping	1,118.96
Large Piping	6,527.26
Total	$114,988.01

[fol. 2943] The Brooklyn Union Gas Company—Jamaica Holder Station Brooklyn, New York

6-1-23, Jam—5

Small Piping

Total Cost of Piping and Fittings	$871.95
Total Cost of Pipe Covering	228.11
Total Cost of Trenching	16.90
	$1,118.96

[fol. 2944] The Brooklyn Union Gas Company—Jamaica Holder Station, Brooklyn, New York

6-1-23, Jam—9

Large Piping

Total Cost of Cast Iron Pipe	$2,335.13
Total Cost of Cast Iron Fittings	1,921 51
Total Cost of Valves, Stands and Gears	2,270.62
	$6,527.26

[fol. 2945] The Brooklyn Union Gas Company—Keap Street Holder Station, Brooklyn, New York

Boiler House (A)	$422 91
Valve House (B)	229.14
Holders	89,839.73
Small Piping	300.54
Large Piping	2,554.51
Total	$93,346.83

[fol. 2946] The Brooklyn Union Gas Company—Keap Street Holder Station, Brooklyn, New York

6-1-23, Kp—4

Small Piping

Total Cost of Piping and Fittings	$211.14
Total Cost of Pipe Covering	57.90
Total Cost of Trenching	31.50
	$300.54

[fol. 2947] The Brooklyn Union Gas Company, Keap Street Holder Station, Brooklyn, New York

6-1-23, Kp—8

Large Piping

Total Cost of Cast Iron Pipe	$993.93
Total Cost of Cast Iron Fittings	618.62
Total Cost of Valves and Floor Stands	941.96
	$2,554.51

[fol. 2948] The Brooklyn Union Gas Company—Holder Department General

Telemetric System

Office	$831.00
District	2,967.00
Total	$3,798.00

[fol. 2949] The Brooklyn Union Gas Company, Citizens Works

Priced Inventory as of June 1st, 1923

[fol. 2950] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-1

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Blower House (H)

Item	Quantity	Total cost
Sturtevant Blower, Size No. 9, direct connected to Terry Steam Turbine, 412 H. P.	2	$8,596 00
Foundations		419 26
Total for Building		$9,015 26

[fol. 2951] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-2

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Blower Lean-to (H)

Item	Quantity	Total cost
Sturtevant Blowers, Size No. 9, direct connected to Sturtevant Steam Turbines, 200 H. P.	3	$14,592 00
Foundations		590 88
Curtis Air Compressors, 3″ x 3½″ belt connected to General Electric A. C. Motors, 1 H. P. with Air Reservoirs, 1′ 8″ dia. x 5′ 0″ high	2	360 94
Foundations		17 62
Fairbanks Coal Scale, 3 Ton	1	157 71
Foundation		80 94
Lonergan Gauge, 4″ dial	1	3 70
American Gauge, 4½″	1	3 45
Lonergan Gauge, 4″ dial	1	3 70
American S. & B. Gauge, 6″ dial	1	6 83
Total for Building		$15,817 77

[fol. 2952] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-3

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Boiler House (H)

Item	Quantity	Total cost
Aultman & Taylor Boilers:		
126 4″ Tubes, 18′ 0″ long	2	$18,615 15
Foundations		2,652 55
Stacks, 3′ 6″ diam. x 70′ 0″ high	2	1,994 10
Foundations		339 80
Breechings	2	117 08
Wing Blowers, Size 20″	2	523 00
Aultman & Taylor Boilers:		
144 4″ Tubes, 18′ 0″ long	2	24,011 59
Foundations		3,184 80
Stacks, 4′ 0″ diam. x 80′ 0″ high	2	2,732 40
Foundations		357 44
Breechings	2	147 68
Carling Blowers, Size 22″	2	611 70
Aultman & Taylor Boiler:		
240 4″ Tubes, 18′ 0″ long	1	20,210 82
Foundation		2,028 19
Stack, 5′ 0″ diam. x 90′ 0″ high	1	1,917 05
Foundation		218 71
Breeching	1	110 16
Total for Page		$79,672 22

[fol. 2953] 6-1-23, C-4

Heine Safety Boiler:		
287 3½″ Tubes, 18′ 0″ long	1	$15,082 80
Foundation		2,127 19
Stack, 5′ 0″ diam. x 75′ 0″ high	1	1,895 20
Westinghouse Air Compressor, 11″ x 11″ x 12″ with Reservoir, 1′ 8″ diam. x 5′ 11″ high	1	320 00

Item	Quantity	Total cost
Foundation		18 73
Bristol Recording Gauges, 8" Chart	2	82 50
Belfield Gauge, 6" dial	1	7 35
Ashcroft Gauge, 10" dial	1	18 46
Crosby Gauge, 6" dial	1	8 00
Precision Draft Gauge	1	66 00
Total for Page		$19,626 23

Recapitulation

Page C-3	$79,672 22
Page C-4	19,626 23
Total for Building	$99,298 45

[fol. 2954] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-5

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Coal Hopper House (F)

Item	Quantity	Total cost
Coal Crusher and Supports with Equipment		$925 00
Total for Building		$925 00

[fol. 2955] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-5

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Electricians Shop

Item	Quantity	Total cost
American S. & B. Gas Makers Gauges, 6" dial	3	$75 75
U Gauges, 48"	2	64 50
Total for Building		$140 25

[fol. 2956] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-7

Item	Quantity	Total cost
Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Engine Room (B)		
Connersville Exhauster, 35.7 cu. ft. per rev., direct connected to Buckeye Engine, 15¼" x 18"	1	$12,416 45
Foundation		2,559 83
Connersville Exhauster, 85 cu. ft. per rev., direct connected to Buckeye Tandem Engine, 15¼" x 26½" x 24"	1	23,136 65
Foundation		1,416 26
Connersville Exhauster, 35.7 cu. ft. per rev., direct connected to Buckeye Engine, 15¼" x 18"	1	12,363 60
Foundation		977 82
Connersville Exhauster, 85 cu. ft. per rev., direct connected to Harrisburg uniflow Engine, 24" x 24"	1	19,797 80
Foundation		1,852 17
Davidson Pump, 7" x 6" x 10", Foundation included in building	1	425 13
Worthington Pump, 6" x 4" x 6", Foundation included in building	1	155 92
White Star Oil Filter, 1' 4" diam. x 2' 0" high	1	63 00
Total for Page		$75,164 63

[fol. 2957] 6-1-23, C-8

Item	Quantity	Total cost
Republic Flow Meter	1	$328 00
Republic Flow Meter	1	328 00
Republic Flow Meters, (Bodies)	2	273 00
Republic Flow Meter Body with Republic Flow Recorder, 9" dial	1	259 50
Gauge Board with Equipment	1	103 74
Ashcroft Gauge, 4" dial	1	3 90

Item	Quantity	Total cost
Crosby Gauge, 6" dial	1	8 00
American S. & B. Gauge, 10" dial	1	14 60
U Gauge, 16"	2	23 60
U Gauge, 8"	1	6 65
Total for Page		$1,348 99

Recapitulation

Page C-7	$75,164 63
Page C-8	1,348 99
	$76,513 62
Total for Building	$76,513 62

[fol. 2958] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-9

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Exhauster Room (X)

Item	Quantity	Total cost
Connersville Exhauster, 84 cu. ft. per rev., direct connected to Buckeye Engine 13" x 16"	1	$10,102 75
Foundation		1,123 33
Connersville Exhauster, 100 cu. ft. per rev., direct connected to New York Safety Engine, 16" x 18"	1	10,447 85
Foundation		1,132 50
Connersville Exhauster, 68 cu. ft. per rev., direct connected to New York Safety Engine, 12" x 12"	1	6,789 06
Foundation		1,050 12
Connersville Exhauster 64 cu. ft. per rev., direct connected to Buckeye Engine, 13" x 24"	1	10,980 35
Foundation		1,205 43
Roots Acme Blowers, Size No. 4	2	266 04

Item	Quantity	Total cost
Foundations		2 37
Roots Acme Blower, Size No. 4¼	1	183 33
Foundation		9 15
Total for Page		$43,292 28

[fol. 2959] G-1-23, C-10

Harrison Safety Feed Water Heaters	3	$2,772 00
With Harrison Flow Meter	1	1,634 00
Foundations		1,640 84
Platforms and Guards for Heaters and Meter		1,642 42
Greenfield Engine, 9" x 9"	1	1,635 44
Foundation		2 69
Alberger Centrifugal Pumps, 2½", direct connected to Curtis Steam Turbine, 40 H. P.	2	2,928 80
Foundations		110 64
Worthington Pump 7½" x 5" x 6"	1	234 05
Foundation		28 17
Worthington Pump, 7½" x 4½" x 10"	1	293 95
Foundation		36 69
Davidson Pump, 4" x 4" x 6"	1	226 45
Foundation		2 75
Cordner Air Compressor, 8" x 9" x 8"	1	1,159 98
Foundation		110 25
Platforms and Walkways for Valve Operation		2,096 33
Total for Page		$16,555 45

[fol. 2960] 6-1-23, C-11

Bristol Recording Thermometer, 8" chart	1	$73 00
Bristol Recording Thermometer, 12" chart	1	83 00
Bristol Recording Gauge, 8" chart	2	90 16
Bristol Recording Gauge, 8" chart	1	41 25
Federal Gauge, 6" dial	1	7 50

Item	Quantity	Total cost
National Gauge, 6″ dial	1	6 81
Ashcroft Gauge, 8″ dial	1	13 06
Ashcroft Gauge, 12″ dial	1	28 00
American S. & B. Gas Makers Gauge, 6″ dial	1	26 25
Crosby Gauge, 6″ dial	1	8 00
U Gauge, 18″	1	14 15
Harrison Thermometer, 9″ iong	1	13 50
Total for Page		$404 68

Recapitulation

Page C-9	$43,292 28
Page C-10	16,555 45
Page C-11	404 68
	$60,252 41
Total for Building	$60,252 41

[fol. 2961] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-12

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: 5th Street Near Smith Street

Item	Quantity	Total cost
Worthington Water Meter, Size 3″	1	$222 00
Total for Building		$222 00

[fol. 2962] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-13

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Generator House (H)

Item	Quantity	Total cost
Williamson Generator Sets, 12′ 0″	4	$143,936 00
Foundations		9,533 92
Gauge Board and Equipment	1	891 06
Foundation for Flow Meter Body		1 34
Gauge Board and Equipment	1	891 36
Foundation for Flow Meter Body		1 26
Gauge Board and Equipment	1	891 36
Foundation for Flow Meter Body		1 57
Gauge Board and Equipment	1	887 57
Foundation for Flow Meter Body		1 57
Three Shell Generator Sets, 12′ 0″	3	131,581 55
Foundations		21,860 32
Gauge Board and Equipment	1	1,630 73
Foundation for Flow Meter Body		1 90
Gauge Board and Equipment	1	1,549 68
Foundation for Flow Meter Body		1 90
Gauge Board and Equipment	1	1,552 43
Foundation for Flow Meter Body		1 90
Blast Piping for Four Williamson and Three Three Shell Generator Sets		27,800 48
Total for Page		$343,017 90

[fol. 2963] 6-1-23, C-14

Item	Quantity	Total cost
Anthony Oil Sprays, 8″	3	$333 00
Babcock & Wilcox Waste Heat Boilers, 182 4″ Tubes, 16′ 0″ long	2	65,671 87
Foundations included with building and Generators.		
Stacks, 3′ 0″ dia. x 35′ 9″ high	2	571 55
Sturtevant Blower, Size No. 9, direct connected to Sturtevant Turbine, 200 H. P.	1	4,864 00
Foundation included with building.		

Item	Quantity	Total cost
National Oil Heaters, 2′ 0″ dia. x 5′ 0″ high	3	1,546 50
National Empire Oil Meter, Size 4″	1	430 00
Foundations		4 44
Hydraulic Tank, 2′ 6″ dia. x 7′ 3″ high	1	156 00
Howe Coal Scale, 4 Ton	1	213 79
Foundation		28 85
Thomson Water Meter, Size 4″	1	407 50
Foundation		1 96
Total for Page		$74,229 46

[fol. 2964] 6-1-23, C-15

Item	Quantity	Total cost
Stuebner Coal Charging Cars, Capacity 1,400 lbs.	16	$2,592 00
Focht Coal Charging Cars, Capacity 1,560 lbs.	10	1,950 00
Coal Charging Car	1	283 00
Bristol Recording Gauge, 12″ chart	1	49 66
Bristol Recording Pyrometers, 8″ chart	2	380 00
Bristol Pyrometer, 8″ dial	1	114 00
Ashcroft Gauges, 4″ dial	2	7 80
Gauge, 6″ dial	1	6 83
Gauge, 6″ dial	1	6 83
American Steam Specialty Gauge	1	3 20
Total for Page		$5,393 32

Recapitulation

Page C-13	$343,017 90
Page C-14	74,229 46
Page C-15	5,393 32
	$422,640 68

[fol. 2965] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-16

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Meter House (B)

Item	Quantity	Total cost
McDonald Station Meters, 16′ 0″ x 16′ 0″	2	$30,800 00
Foundations		5,946 31
Foundations (Two, for Future Meters)		3,790 06
Lloyd Governor, Size 12″	1	558 80
Bristol Recording Gauge, 8″ Chart	1	45 08
Brown Recording Gauges, 8″ Chart	2	126 00
Brown Recording Thermometers, 8″ Chart	2	141 00
U Gauge, 8″	1	6 65
Tagliabue Thermometer, 7″ long	1	10 83
Brown Thermometers, 15″ long	2	63 00
Total for Building		$41,486 93

[fol. 2966] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-17

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Meter Room, Extension (A)

Item	Quantity	Total cost
American Station Meter, 13′ 0″ x 13′ 0″	1	$10,450 00
Foundation		2,723 26
Bristol Recording Gauge, 8″ Chart	1	45 08
Tagliabue Thermometer, 9″ long	1	16 17
Total for Building		$13,234 51

[fol. 2967] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-18

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Meter Room—Extension (B)

Item	Quantity	Total cost
McDonald Station Meter, 9′ 0″ x 9′ 0″	1	$5,725 00
Foundation included with building.		
Wylie Proportional Meter, Size 16″	1	1,719 00
Foundation		10 09
Bristol Recording Gauge, 8″ Chart	1	45 08
Brown Thermometer, 12″ long	1	29 00
Weinhagen & Hespe Thermometer, 6″ long	1	16 50
Total for Building		$7,544 67

[fol. 2968] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-19

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Office (A)

Item	Quantity	Total cost
Worthington Water Meter, Size 4″	1	$620 00
Foundation		4 38
Bristol Recording Gauge, 8″ Chart	1	45 08
Bristol Recording Thermometer, 8″ Chart	1	53 00
U Gauges, 8″	1	6 65
U Gauge, 12″	1	9 00
Total for Building		$738 11

[fol. 2969] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-20

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Pump House No. 1 (F)

Item	Quantity	Total cost
Davidson Pump, 12″ x 12″ x 12″	2	$2,068 90
Foundations		150 36
Davidson Pump, 14″ x 8¼″ x 14″	1	1,132 45
Foundation		86 39
Davidson Pump, 16″ x 14″ x 16″	1	1,442 45
Foundation		99 27
Davidson Pump, 7″ x 6″ x 10″	1	433 45
Foundation		45 26
Davidson Pump, 6″ x 5″ x 10″	2	662 50
Foundations		86 00
Davidson Pump, 8″ x 8″ x 10″	1	512 45
Foundation		44 54
Worthington Pump, 7½″ x 4½″ x 10″	1	304 77
Foundation		45 26
Total for Page		$7,114 45

[fol. 2970] 6-1-23, C-21

Smith-Vaile Pump, 8″ x 5″ x 10″	1	$422 05
Foundation		43 34
Davidson Pump, 12″ x 8¼″ x 12″	1	908 00
Davidson Pump, 6″ x 4″ x 10″	2	554 90
Foundations		51 42
Davidson Pump, 12″ x 8¼″ x 12″	1	921 45
Foundation		62 02
Oil Tank, 2′ 0″ diam. x 4′ 0″ long	1	80 00
Asheroft Gauge, 6″ dial	3	25 17
Foxboro Gauge, 8″ dial	1	10 30
National Gauge, 6″ dial	2	13 62
Crosby Gauge, 6″ dial	1	8 00
American S. & B. Gauge, 3″ dial	1	3 20
Ronalds & Johnson Gauge, 5″ dial	1	3 57
National Gauge, 6″ dial	1	6 81
Total for Page		$3,113 85

Recapitulation

Page C-20	$7,114.45
Page C-21	3,113.85
	$10,228.30
Total for Building	$10,228.30

[fol. 2971] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-22

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Pump House No. 2 (K)

Item	Quantity	Total cost
Davidson Pump, 8" x 8" x 10"	1	$508.92
Foundation	..	37.23
Worthington Pump, 7½" x 5" x 6"	1	220.60
Foundation	1	10.81
American S. & B. Gauge, 4½" dial	1	2.20
Total for Building		$779.76

[fol. 2972] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-23

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Pump House (S)

Item	Quantity	Total cost
Cameron Centrifugal Pump, Size 6", direct connected to Terry Steam Turbine, 50 H. P.	3	$4,326.00
Foundations	..	51.72
Foxboro Gauge, 8" dial	1	10.30
Ashcroft Gauge, 6" dial	1	8.39
Crosby Gauge, 6" dial	1	8.00
National Gauge, 6" dial	1	6.81
Total for Building		$4,411.22

[fol. 2973] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-24

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Pump House (T)

Item	Quantity	Total cost
Davidson Pump, 18″ x 18″ x 18″	2	$4,492 40
Foundations		175 50
Crosby Gauge, 6″ dial	1	8 00
Total for Building		$4,675 90

[fol. 2974] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-25

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Pump Rooms—Blower Lean-to (H)

Item	Quantity	Total cost
Cameron Centrifugal Pump, Size 4″, direct connected to Terry Steam Turbine, 80 H. P.	2	$4,201 00
Foundations		12 80
Hydraulic Tank, 4′ 0″ x 7′ 0″ x 7′ 0″ high	1	399 00
Foundation		1 37
Foxboro Gauges, 8″ dial	2	20 60
Total for Building		$4,634 77

[fol. 2975] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-26

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Purifier House No. 1 (I)

Item	Quantity	Total cost
Purifier, Set of Four Boxes, 30′ 0″ x 24′ 0″ x 5′ 0″ deep	1	$39,909 00
Foundation and floor included with building.		

Item	Quantity	Total cost
Purifier, Set of Four Boxes, 30′ 0″ x 28′ 0″ x 7′ 6″ deep	1	51,110 00
Foundation and floor included with building.		
Oxide Elevator with Equipment		2,710 20
Foundation		5 14
Oxide Monorail System with Equipment		2,669 00
Foundations included with building.		
Shaving Scrubbers, 12′ 0″ dia. x 25′ 0″	3	17,206 75
Foundations		4,233 87
Shaving Blower Piping and Collecting Heads		1,056 71
Sturtevant Planing Mill Exhauster, No. 45 belt driven by Rowland Engine, 9″ x 7″	1	954 41
Foundation		135 94
Safety Seal, 4′ 11″ x 2′ 0″ x 4′ 2″ high	1	385 00
Foundation		10 30
Total for Page		$120,388 32

[fol. 2976] 6-1-23, C-27

Bristol Recording Gauge, 8″ chart	1	$45 08
Bristol Recording Gauge, 8″ chart	1	45 08
Bristol Recording Thermometers, 8″ chart	3	159 00
Bristol Recording Thermometer, 12″ chart	1	83 00
Brown Recording Gauge, 12″ chart	1	73 00
American S. & B. Gas Makers Gauge, 6″ dial	3	78 75
U Gauge, 16″	1	11 80
Total for Page		$495 71

Recapitulation

Page C-26	$120,388 32
Page C-27	495 71
	$120,884 03
Total for building	$120,884 03

[fol. 2977] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-28

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Purifier House No. 2 (I)

Item	Quantity	Total cost
Purifiers, Set of Four Boxes, 44′ 0″ x 36′ 0″ x 13′ 4″ deep	1	$165,997 00
Foundations		17,026 61
Brown Recording Thermometer, 8″ Chart	2	151 00
Brown Recording Gauges, 12″ Chart	2	146 00
American S. & B. Gas Makers Gauges, 6″ dial	2	52 50
U Gauges, 12″	2	18 00
Total for Building		$183,391 11

[fol. 2978] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-29

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Skip Hoist House (C)

Item	Quantity	Total cost
Sturtevant Blower, Size No. 9, direct connected to Terry Steam Turbine, 185 H. P.	1	$3,401 00
Foundations		131 46
Crosby Gauge, 6″ dial	1	8 00
American S. & B. Gauge, 5″ dial	1	3 70
Total for Building		$3,544 16

[fol. 2979] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-30

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Still House (-)

Item	Quantity	Total cost
Thomson Water Meter, Size 6"	1	$812 00
Total for Building		$812 00

[fol. 2980] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-31

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Store Room (B)

Item	Quantity	Total cost
Worthington Pump, 7½" x 4½" x 10"	1	$260 50
Worthington Pump, 10" x 6" x 10"	1	355 50
Worthington Pump, 7½" x 7" x 10"	1	329 50
Blake Knowles Pump, 8" x 5¾" x 36"	1	855 00
Platt Centrifugal Pump, Size 4", direct connected to Westinghouse D. C. Motor, 20 H. P.	1	791 00
Crocker Wheeler D. C. Motor, 5 H. P.	1	206 00
Fairbanks Scale, 1,000 lbs.	1	80 30
Fairbanks Scale, 600 lbs.	1	20 75
National Empire Oil Meter, Size 1½"	4	440 00
National Horizontal Oil Meters, Size 2"	2	280 00
Kennedy Water Gas Timer, 10" dial	1	125 25
Bristol Recording Gauges, 12" chart	4	190 64
Bristol Recording Gauges, 8" chart	3	129 24
Bristol Recording Gauges, 8" chart	2	78 50
Bristol Recording Gauge, 8" chart	1	39 25
Bristol Recording Gauge, 8" chart	1	43 08
Bristol Recording Thermometer, 8" chart	1	51 00
American S. & B. Recording Gauge, 8" chart	1	38 50
Total for Page		$4,314 01

[fol. 2981] 6-1-23, C-32

Item	Quantity	Total cost
Ashcroft Gauges, 4½" dial	2	$5 80
Ashcroft Gauge, 5" dial	1	3 25
Ashcroft Gauges, 6" dial	5	36 95
Ashcroft Gauges, 6" dial	2	14 78
Ashcroft Gauge, 6" dial	1	7 39
Ashcroft Gauge, 6"dial	1	7 39
Ashcroft Gauges, 8" dial	2	24 32
American S. & B. Gauges, 6" dial	3	17 49
American S. & B. Gas Makers Gauge, 6" dial	1	25 25
American S. & B. Gauges, 10" dial	4	54 40
National Gauges, 6" dial	2	11 62
National Gauges, 6" dial	5	29 05
National Gauges, 6" dial	2	11 62
National Gauge, 10" dial	1	13 93
Crosby Gauges, 6" dial	2	14 00
Crosby Gauge, 6" dial	1	7 00
Crosby Gauge, 6" dial	1	7 00
U. S. Gauges, 6" dial	3	18 18
Foxboro Gauges, 8" dial	2	18 60
Brown Gauge, 6" dial	1	13 50
Total for Page		$341 52

[fol. 2982] 6-1-23, C-33

Tagliabue Thermometer, 9" long	1	$12 50
Kennedy Duplex Gauge, 9" dial	1	90 25
Republic Flow Meter Indicator	1	57 50
U Gauge, 12"	1	8 00
Single Tube Gauge, 7"	1	5 70
Single Tube Gauge, 20"	1	6 00
Bacharach Flow Meter	1	92 00
Detroit Lubricators, 1 pint	2	22 90
Lankenheimer Lubricators, ½ pint	2	19 20
Total for Page		$314 05

Recapitulation

Page C-31	$4,314 01
Page C-32	341 52
Page C-33	314 05
	$4,969 58
Total for Building	$4,969 58

[fol. 2983] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-34

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Turbo Generator Room (B)

Item	Quantity	Total cost
Crocker Wheeler Generator, 25 K. W., direct connected to Terry Steam Turbine, 45 H. P., with Schutte & Koerting Salt Water Condener, Size 6"	1	$2,418 00
Foundations		33 26
Crocker Wheeler D. C. Motor Balancers, 3 H. P.	2	330 00
Foundations		23 79
Swithchboard—four panels	1	1,200 00
Switchboard—one panel	1	269 00
Wotton D. C. Generating Sets, 6½ H. P., direct connected to Wotton A. C. Motor, 6½ H. P.	2	1,980 60
Foundation included with building.		
Switchboards—one panel	2	401 20
Cutler Hammer Starting Box, 3 H. P.	1	8 30
Oil Tank, 2' 6" dia. x 2' 0" high	1	21 60
Asheroft Gauge, 6" dial	1	8 39
American S. & B. Recording Gauge, 8" chart	1	40 50
National Gauge, 6" dial	1	6 81
Total for Building		$6,741 45

[fol. 2984] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-35

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Valve House (M)

Item	Quantity	Total cost
Douglas Hand Pumps, Size 1¼"	2	$31 90
American King Arch Gauges, 6"	2	106 00
Bristol Recording Gauges, 8" chart	4	180 32
U Gauge, 16"	1	11 80
U Gauge, 12"	1	9 00
U Gauge, 8"	1	6 65
Tagliabue Thermometer, 9" long	1	18 83
Total for Building		$364 50

[fol. 2985] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-36

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Yard

Item	Quantity	Total cost
Coal and Ash Tractors, 2 Ton	2	$5,562 00
Coal Derrick, Mast and Boom Type, with Equipment		17,301 00
Foundation Included with Building Valuation.		
Coal Railway with Equipment		13,316 43
Foundations		20 86
Coal Skip Hoist—Inclined—with Equipment		4,599 00
Foundations		173 08
Coal Storage Tank, 23' 0" dia. x 21' 6" high	1	5,463 22
Foundations		286 83
Jeffrey Portable Wagon Loader, direct connected to General Electric A. C. Motor, 5 H. P.	1	1,944 00

Item	Quantity	Total cost
Haiss Portable Wagon Loader, direct connected to Fairbanks Morse A. C. Motor	1	1,006 00
Haiss Portable Wagon Loader, direct connected to Fairbanks Morse A. C. Motor, 5 H. P.	1	1,006 00
Haiss Portable Wagon Loader, direct connected to Fairbanks Morse A. C. Motor, 10 H. P.	1	2,019 00
Portable Wagon Loader direct connected to General Electric A. C. Motor, 5 H. P.	1	632 00
Total for Page		$53,329 42

[fol. 2986] 6-1-23, C-37

Bucyrus Revolving Coal Shovel, Size 20-B	1	11,665 00
Bucyrus Revolving Coal Shovel, Size 14-B	1	13,060 00
Coal Yard Projector Lights	3	174 00
Salt Water Condensers 32' 10¾" x 6' 11½" x 14' 8¾" high	2	35,878 00
Foundations		4,486 86
Salt Water Condenser 34' ¾" x 6' 11½" x 14' 7¾" high	1	17,939 00
Foundations		2,287 29
Salt Water Condensers 42' 0" x 9' 3½ x 15' 9¾" high	2	71,750 00
Foundations		6,503 51
Condenser Platforms and Guards for above five Salt Water Condensers		1,210 66
Worthington Pump, 5¼" x 4" x 5"	1	140 00
Davidson Pump, 4½" x 6" (steam end only), connected to Hand Pump, Size 1¼"	1	160 08
Foundations		41 03
Worthington Pump, 7½" x 7" x 10"	1	357 10
Foundation		3 70
Total for page		$165,656 23

[fol. 2987] 6-1-23, C-38

Item	Quantity	Total cost
Douglas Hand Pumps, Size 1¼"	2	$28 60
Davidson Pump, 4½" x 4" x 6"	1	270 00
Davidson Pump, 4½" x 4" x 6"	1	269 34
Howe Coal Scale, 4 Ton	1	182 76
Foundation		80 93
Howe Scale, 10 Ton	1	299 46
Foundation		285 50
Shaving Scrubbers, 12' 0" diam. x 25' 0" high	3	22,082 00
Foundations		1,001 91
Tar Tanks, 8' 0" diam. x 32' 0" long	5	4,642 06
Foundations and Catch Basin		2,606 62
Water Tank, 26' 0" diam. x 15' 9" high	1	2,995 00
Foundation		2,489 84
Tar Tank, 20' 0" diam. x 21' 0" high	1	2,204 22
Foundation		1,326 31
Tar Tanks, 12' 0" diam. x 32' 0" high	2	2,778 72
Foundations and Catch Basin		2,416 08
Total for Page		$45,959 35

[fol. 2988] 6-1-23, C-39

Oil Tank, 35' 0" diam. x 35' 0" high	1	$6,558 53
Foundation and Catch Basin		7,175 76
Oil Tank, 50' 0" diam. x 30' 0" high	1	9,020 85
Foundation and Catch Basin		12,558 79
Oil Tank, 54' 0" diam. x 40' 0" high	1	15,213 06
Foundation and Catch Basin		19,694 33
Water Tank, 5' 0" diam. x 4' 0" high	1	140 00
Foundation		13 35
Separating Tank, 31' 0" x 13' 0" x 8' 6" high	1	4,474 52
Foundation		885 51
Brick Drip Tank, Semi-circular, 15' 0" diam. x 8' 0" deep	1	1,219 66
Drip Tanks, 4' 6" x 4' 6" x 4' 6"	2	410 00
Foundations and Catch Basin		329 78
Brick Drip Tank, 7' 8" diam. x 8' 6" deep	2	1,216 56
Concrete Drip Tank, 9' 4" x 9' 4" x 8' 6" deep	1	871 49
Total for Page		$79,782 19

[fol. 2989] 6-1-23, C-40

Item	Quantity	Total cost
Separating Tank, Three Compartments each 25′ 0″ x 25′ 0″ x 8′ 0″ deep	1	$11,047 12
Foundation and Catch Basin		7,768 55
Salt Water Sump, Timber 10′ 0″ x 48′ 0″ x 27′ 0″ deep	1	1,683 12
Salt Water Sumps, Concrete and Steel 4′ 4″ x 4′ 2″ x 13′ 3″ deep	2	1,361 36
P. & A. Tar Extractors, 6′ 6″ diam. x 11′ 0″ high	4	14,580 07
Foundations		935 44
American S. & B. Gas Makers Gauges, 6″ dial	2	52 50
American S. & B. Gas Makers Gauge, 12″ dial	1	51 25
Bristol Recording Gauge, 8″ Chart	1	45 08
Brown Recording Thermometer, 8″ Chart	1	75 50
Bristol Recording Thermometer, 8″ Chart	1	53 00
Bristol Recording Thermometer, 8″ Chart	1	53 00
Brown Thermometer, 12″ Long	1	29 00
Tagliabue Thermometer, 9″ Long	1	21 50
Total for Page		$37,756 49

[fol. 2990] 6-1-23, C-41

Item	Quantity	Total cost
U Gauges, 12″	4	$36 00
Total for Page		$36 00

Recapitulation

Page C-36	$58,574 42
Page C-37	165,656 23
Page C-38	45,959 35
Page C-39	79,782 19
Page C-40	37,756 49
Page C-41	36 00
	$382,519 68
Total for Yard	$382,519 68

[fol. 2991] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C-42

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Holders

Item	Quantity	Total cost
Holder, 493,000 cu. ft.	1	$51,411 01
Brick Tank		86,162 81
Holder, 245,000 cu. ft.	1	28,813 70
Brick Tank		53,758 04
Relief Holder, 246,000 cu. ft.	1	29,901 27
Brick Tank		52,521 00
Total for Holders		$302,567 83

[fol. 2992] The Brooklyn Union Gas Company

Priced Inventory of Small and Large Piping as of June 1st, 1923, Citizens Works

[fol. 2993] The Bartlett Hayward Company, Baltimore, Md.

6-1-23,C—44

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Small Piping

Item	Quantity	Total cost
Piping and Fitting:		
⅛″ Standard Wrought Steel Pipe	151′ 0″	$40 77
¼″ Standard Wrought Steel Pipe	303′ 0″	40 81
¼″ Standard Brass Pipe (I. P. S.)	39′ 0″	27 30
⅜″ Standard Wrought Steel Pipe	1281′ 6″	346 01
½″ Standard Wrought Steel Pipe	1265′ 0″	379 50
¾″ Standard Wrought Steel Pipe	3083′ 0″	1,140 71
1″ Standard Wrought Steel Pipe	3434′ 0″	1,751 34
1¼″ Standard Wrought Steel Pipe	3429′ 6″	2,503 53
1½″ Standard Wrought Steel Pipe	1450′ 6″	1,276 44
2″ Standard Wrought Steel Pipe	5160′ 6″	5,831 37
2½″ Standard Wrought Steel Pipe	832′ 0″	1,505 92
3″ Standard Wrought Steel Pipe	3128′ 6″	6,476 00
3½″ Standard Wrought Steel Pipe	137′ 0″	361 68

Item	Quantity	Total cost
4″ Standard Wrought Steel Pipe, Galvanized	160′ 0″	536 00
4″ Standard Wrought Steel Pipe	3224′ 6″	9,383 30
5″ Standard Wrought Steel Pipe	64′ 0″	250 88
6″ Standard Wrought Steel Pipe	996′ 0″	5,378 40
7″ Standard Wrought Steel Pipe	29′ 0″	185 60
8″ Standard Wrought Steel Pipe	1535′ 0″	11,036 65
10″ Standard Wrought Steel Pipe	868′ 6″	8,328 91
12″ Standard Wrought Steel Pipe	1866′ 0″	22,522 62
14″ Standard Wrought Steel Pipe	323′ 0″	6,850 83
		$86,195 57

[fol. 2994] 6-1-23, C—45

Pipe covering:

⅜″ Standard Magnesia P/C, with Canvas	3′ 0″	$1 65
½″ Standard Magnesia P/C, with Canvas	63′ 0″	34 61
¾″ Standard Magnesia P/C, with Canvas	261′ 0″	154 90
¾″ 2-Layer Hair Felt P/C, with Canvas	1′ 0″	1 28
1″ 2-Layer Hair Felt P/C, with Canvas	6′ 0″	8 17
1″ Standard Magnesia P/C, with Canvas	1265′ 0″	776 08
1¼″ Standard Magnesia P/C, with Canvas	774′ 0″	505 73
1¼″ 2-Layer Hair Felt P/C, with Canvas	24′ 0″	34 50
1½″ Standard Magnesia P/C, with Canvas	356′ 6″	244 38
2″ Standard Magnesia P/C, with Canvas	1839′ 0″	1,341 73
2″ 2-Layer Hair Felt P/C, with Canvas	488′ 0″	795 24
3″ 2-Layer Hair Felt P/C, with Canvas	340′ 6″	645 93

Item	Quantity	Total cost
3″ Standard Magnesia P/C, with Canvas	414′ 6″	353 86
3½″ Standard Magnesia P/C, with Canvas	81′ 0″	74 98
4″ Standard Magnesia P/C, with Canvas	1857′ 0″	1,926 82
4″ 2-Layer Hair Felt P/C, with Canvas	319′ 0″	681 42
5″ Standard Magnesia P/C, with Canvas	40′ 0″	46 46
6″ Standard Magnesia P/C, with Canvas	963′ 0″	1,238 03
6″ 2-Layer Hair Felt P/C, with Canvas	165′ 0″	446 42
7″ Standard Magnesia P/C, with Canvas	7′ 0″	10 57
8″ Standard Magnesia P/C, with Canvas	1278′ 0″	2,077 52
8″ 2-Layer Hair Felt P/C, with Canvas	227′ 0″	717 00
10″ Standard Magnesia P/C, with Canvas	758′ 0″	1,426 25
12″ Standard Magnesia P/C, with Canvas	1816′ 6″	4,521 27
14″ Standard Magnesia P/C, with Canvas	320′ 0″	980 80
		$19,045 60

[fol. 2995] 6-1-23, C—46

Trenching:

2″ Pipe Size	115′ 0″	$48 30
3″ Pipe Size	118′ 0″	49 56
8″ Pipe Size	252′ 0″	131 04
		$228 90

[fol. 2996] The Bartlett Hayward Company, Baltimore, Md.

6-1-23, C–48

Company: The Brooklyn Union Gas Company. Works: Citizens. Building: Large Piping

Cast Iron Pipe:

Item	Quantity	Total cost
42″ C. I. Pipe	99′ 2″	$2,511 16
36″ C. I. Pipe	554′ 6″	11,272 19
30″ C. I. Pipe	1215′ 11″	19,768 37
24″ C. I. Pipe	2667′ 0″	33,205 79
20″ C. I. Pipe	650′ 3″	6,214 90
18″ C. I. Pipe	11′ 1″	84 54
16″ C. I. Pipe	912′ 10″	6,305 49
12″ C. I. Pipe	1602′ 1″	7,866 34
10″ C. I. Pipe	754′ 0″	2,806 61
8″ C. I. Pipe	2730′ 3″	8,226 09
6″ C. I. Pipe	2069′ 6″	4,849 20
4″ C. I. Pipe	833′ 6″	1,545 61
		$104,656 29

[fol. 2997] 6-1-23, C–49

Cast Iron Fittings:

42″ C. I. Fittings	105,260 lbs.	$13,006 85
36″ C. I. Fittings	233,323 lbs.	28,447 32
30″ C. I. Fittings	159,783 lbs.	18,664 41
24″ C. I. Fittings	211,672 lbs.	23,090 10
20″ C. I. Fittings	40,722 lbs.	4,339 58
18″ C. I. Fittings	6,445 lbs.	660 64
16″ C. I. Fittings	55,448 lbs.	5,582 30
12″ C. I. Fittings	27,691 lbs.	2,903 80
10″ C. I. Fittings	6,272 lbs.	648 83
8″ C. I. Fittings	19,977 lbs.	2,060 96
6″ C. I. Fittings	12,627 lbs.	1,341 40
4″ C. I. Fittings	2,178 lbs.	290 82
		$101,037 01

[fol. 2998] 6-1-23, C–50

Item	Quantity	Total cost
Riveted Steel Pipe:		
42″ Riveted Steel Pipe	156′ 0″	$2,113.50
36″ Riveted Steel Pipe	708′ 5″	8,486.15
30″ Riveted Steel Pipe	80′ 8″	853.33
24″ Riveted Steel Pipe	403′ 2″	3,371.09
20″ Riveted Steel Pipe	30′ 0″	217.80
18″ Riveted Steel Pipe	44′ 0″	297.44
		$15,339.31

[fol. 2999] 6-1-23, C–51

Riveted Steel Fittings:		
42″ Riveted Steel Fittings	138′ 0″	$3,657.51
36″ Riveted Steel Fittings	296′ 0″	7,156.91
30″ Riveted Steel Fittings	27′ 0″	532.95
		$11,347.37

[fol. 3000] 6-1-23, C–52

Valves, Stands and Gears:		
42″ C. I. Flanged Valves (O. S.)	2	$1,876.00
36″ C. I. Flanged Valves (O. S.)	25	14,244.25
36″ C. I. Flanged Valves (O. S., 3-port)	8	4,558.16
30″ C. I. Flanged Valves (O. S.)	30	12,390.00
24″ C. I. Flanged Valves (O. S.)	69	18,480.96
24″ C. I. Flanged Valves (I. S.)	1	228.14
20″ C. I. Flanged Valves (O. S.)	11	2,346.85
20″ C. I. Flanged Valves (Angle)	1	213.35
20″ C. I. BB Valves (I. S.)	2	364.04
18″ C. I. Flanged Valves (O. S.)	1	183.41
16″ C. I. Flanged Valves (O. S.)	26	4,157.66
16″ C. I. Flanged Valves (I. S.)	1	134.75
16″ C. I. BB Valves (I. S.)	7	134.75
12″ C. I. Flanged Valves (O. S.)	19	2,068.34
12″ C. I. Flanged Valves (I. S.)	1	92.34
12″ C. I. BB Valves (I. S.)	1	92.34

Item	Quantity	Total cost
10″ C. I. Flanged Valves (O. S.)	7	673 54
8″ C. I. Flanged Valves (O. S.)	26	2,036 58
8″ C. I. Flanged Valves (I. S.)	1	66 47
6″ C. I. Flanged Valves (O. S.)	15	838 20
4″ C. I. Flanged Valves (O. S.)	7	220 78
4″ C. I. Flanged Valves (I. S.)	5	141 10
Floor Stands and Gears	22	983 00
		$66,525 01

[fol. 3001] 6-1-23, C–53

Valve Pits:

1	At Entrance to Office	$3 34
2	At Meter House	117 81
3	At Entrance to Yard	139 20
4	At Entrance to Yard	139 20
5	At Entrance to Yard	134 49
6	At Entrance to Yard	269 28
7	At Exhauster House	179 88
8	At Exhauster House	235 47
9	At Carpenter Shop	39 21
10	At Rear of Meter House	18 45
11	At Main Gate	69 88
12	At Main Gate	58 04
13	At Valve House near Holder No. 2	74 01
14	At Valve House near Holder No. 2	79 07
15	At Valve House near Holder No. 2	125 85
16	At Valve House near Holder No. 3	74 01
17	At Valve House near Holder Tax Extractors	10 30
18	At Valve House near Holder Tar Extractors	62 51
19	At Old Purifier House	17 19
20	Between Old and New Purifier Houses	70 76
21	In Old Purifier House	66 68
22	In Old Purifier House	66 68
23	In Engine Room	200 47
24	In Engine Room	169 87
25	In Engine Room	169 87
26	In Engine Room	169 87

	Item	Quantity	Total cost
27	At Engine Room		89 58
28	At Separators		460 65
29	Between Tanks Nos. 8 and 9		389 50
30	Between Tanks Nos. 8 and 9		24 63
31	Between Tanks Nos. 8 and 9		36 79
32	At Condenser No. 4		79 77
33	At Condenser No. 6		73 94
34	At Condenser No. 1		79 58
35	North of Generator House		85 37
36	North of Engine House		125 50
37	At Storage Tank near Pump House		49 29
38	In Front of Pump House		142 59
39	In Front of Pump House		136 06
			$4,534 64

[fol. 3002] PLAINTIFF'S EXHIBIT 284

Expenditures Necessary to Put the Works and Stations of the Brooklyn Union Gas Company in the Condition in Which They Were When New

[fol. 3003] The Brooklyn Union Gas Company

Summary of Works and Holder Stations

Page	Works	Cost as of June 1, 1923
A	Williamsburgh	$31,518.14
B	Nassau	70,014.41
C	Fulton	177,060.37
D	Metropolitan	21,975.14
E	Equity	56,176.21
F	Citizens	107,690.19
	Total for works	$464,434.46
G	Total for holder stations	63,933.94
	Total for works and holder stations	$528,368.40

[fol. 3004]

A

The Brooklyn Union Gas Company—Williamsburgh Works

Summary

Apparatus	Cost as of June 1, 1923
Blacksmith Shop (H)	$79.76
Boiler House (T)	648.93
Coal Hopper House (S)	97.37
Coal Shed No. 1	195.24
Engine House (E)	219.14
Generator House, U. G. I. (G)	9,421.25
Generator House, Williamson (G)	1,169.37
Machine Shop (H)	281.95
Meter House (B)	3,286.75
Pump House (P)	187.14
Pump House—Elevator (F)	5.87
Pump House, Salt Water (U)	28.84
Purifier House No. 1 (C)	214.04
Purifier House No. 2 (A)	371.97
Purifier House No. 3 (A)	248.93
Yard	5,435.01
Holders	7,152.58
Miscellaneous	2,500.00
Total	$31,518.14

[fol. 3005]

B

The Brooklyn Union Gas Company—Nassau Works

Summary

Apparatus	Cost as of June 1, 1923
Blower Room (H)	$46.75
Boiler Room No. 3 (H)	311.16
Condenser Room (B)	71.86
Ash Hoist House (L)	4.18
Engine Rooms Nos. 1 & 2 (G)	359.11
Exhauster Room (D)	1,199.44
Filter Press House (L)	31.38
Generator House No. 1 (U. G. I.) (G)	417.00
Generator House No. 2 (U. G. I.) (G)	16,122.95
Generator House (Williamson) (I)	14,059.61
Machine Shop (B)	15.46
Office Building (A)	3,836.06
Pump Room (L)	1,189.95
Purifier House (F)	10,328.43
Purifier House No. 3 (C)	126.62
Separator Shed (L)	32.11
Yard	7,821.49
Holders	11,540.65
Miscellaneous	2,500.00
Total	$70,014.41

[fol. 3006] C

The Brooklyn Union Gas Company—Fulton Works

Summary

Apparatus	Cost as of June 1, 1923
Blower Room (I)	$139.43
Blower Room—Overhead (H)	55.60
Boiler House (G)	457.02
Coal Shed No. 2 (G)	1,857.61
Condenser House (J)	28.78
Exhauster Room (H)	1,159.70
Generator House (K)	145,464.19
Governor House (F)	301.93
Meter House (A)	.32
Oil House (X)	20.51
Oxide Room (C)	5.00
Oxide Shed (S)	38.36
Pump House No. 2 (Catch Basin)	260.96
Pump House (Salt Water)	194.08
Pump House (Q)	476.61
Pump House—Dock (L)	9.00
Purifier House (E)	10,975.38
Purifier House (B)	4,698.00
Store Room (BB)	58.40
Store Room (X)	.43
Yard	4,282.94
Holders	3,076.12
Miscellaneous	2,500.00
Total	$177,060.37

[fol. 3007] D

The Brooklyn Union Gas Company—Metropolitan Works

Summary

Apparatus	Cost as of June 1, 1923
Blower Rooms 1 to 8 (G)	$10.20
Boiler House (E)	963.06
Coal Shed No. 1	1,213.55
Exhauster Room (G)	1,422.59
Generator House (G)	6,514.31
Oxide Shed (D)	361.60
Pump House B (K)	131.00
Pump House—Corrugated Steel (J)	13.68
Pump House—Fresh Water (J)	5.84
Purifier House (B)	178.97
Purifier House (C)	79.67
Turbo-Generator Room (G)	14.20
Yard	3,044.74
Holders	5,521.73
Miscellaneous	2,500.00
Total	$21,975.14

[fol. 3008]

E

The Brooklyn Union Gas Company—Equity Works

Summary

Apparatus	Cost as of June 1, 1923
Blower Room (E)	$163.27
Boiler House (M)	4,439.20
Boiler House—Old (E)	343.93
Condenser Room (C)	6,989.67
Engine & Exhauster House (L)	3.24
Generator House (D)	22,948.48
Meter House (A)	22.15
Oil Tank House (G)	66.34
Pipe Shop (C)	8.36
Pump House (K)	95.78
Pump House—Yard Shed (K)	21.30
Purifier House (B)	4,843.97
Yard	4,035.75
Holders	11,194.77
Miscellaneous	1,000.00
Total	$56,176.21

[fol. 3009]

F

The Brooklyn Union Gas Company—Citizens Works

Summary

Apparatus	Cost as of June 1, 1923
Blower House (H)	$24.37
Boiler House (H)	502.89
Coal Hopper House (F)	8.32
Engine Room (B)	226.31
Exhauster Room (X)	495.88
Generator House (E)	93,578.99
Office (A)	27.07
Pump House No. 1 (P)	97.55
Pump House No. 2 (K)	18.78
Pump House (T)	77.97
Pump House (S)	116.39
Pump Room in Blower Lean-To (H)	6.00
Purifier House No. 1 (I)	464.95
Purifier House No. 2 (I)	323.91
Store Room (B)	93.44
Yard	5,885.55
Holders	3,241.91
Miscellaneous	2,500.00
Total	$107,690.19

[fol. 3010] G

The Brooklyn Union Gas Company—Holder Station

Summary

Page No.	Holder station	Cost as of June 1, 1923
89 ..	Twelfth Street	$5,070.86
90 ..	Third Avenue	4,444.31
91 ..	Front Street	4,158.90
92 ..	Plymouth Street	4,799.95
93 ..	Rutledge Street	2,499.92
94 ..	Skillman Peoples	3,469.10
95 ..	Skillman Nassau	1,979.22
97 ..	Wythe Avenue	26,744.57
98 ..	Scholes Street	2,641.19
99 ..	Belmont Avenue	3,990.12
100 ..	Union Street	1,874.26
101 ..	Jamaica	2,094.02
102 ..	Kenp Street	1,867.52
	Total	$83,933.94

[fol. 3011] The Brooklyn Union Gas Company—Williamsburg Works

Blacksmith Shop (H):

Sterling Blower, Size 19", Works No. 4, Belt driven by Greenfield Engine, Size 9" x 9", Works No. 11:			
Overhaul Blower		$14.60	
Overhaul Engine		29.20	
New Belt, Single Ply, Leather, 8" wide x 30' 0" long		35.96	
			$79.76

Boiler House (T):

Stirling Boilers—3. Made by Stirling Consolidated Boiler Co., New York, N. Y., Works Nos. 1, 2 & 3:			
Rebrick Top of 2 Drums	$26.50		
2 Stacks for Boiler Works Nos. 1, 2 & 3, 6' 0" dia. x 110' 0" high, 4' 6" dia. x 95' 0" high: Paint...	74.98		
		101.48	
Boilers—4. Made by Aultman & Taylor Machinery Co., New York, N. Y. Works Nos. 4, 5, 6 & 7:			
2 Stacks, 5' 0" dia. x 90' 0" high: Paint	62.17		
Breechings, 2' 0" x 6' 0" x 5' 0", 3' 0" x 4' 0" x 3' 0": Paint	10.73		
		72.90	
Boilers—2. Made by The Babcock & Wilcox Co., New York, N. Y. Works Nos. 8 & 9:			
1 Stack, 6' 0" dia. x 110' 0" high: Paint		45.50	

[fol. 3012] Boilers—2. Made by Heine Boiler Co. St. Louis, Mo. Works Nos. 10 & 11:

2 Stacks, 3' 9" dia. x 90' 0" high:

Paint	$35.84		
5' 6" dia. x 110' 0" high: Paint	41.86		
		77.70	
Water Tank: Size 2' 6" dia. x 12' 0" long: Paint		2.50	
Water Tank: Size 4'0" dia. x 10'0" long: Paint		3.62	
Priming Tank: Size 2' 6" dia. x 3' 6" long: Paint		.78	
Pipe Covering—105' 0"		94.73	
Pipe Repairs—Small Piping: Repack 23 Valves, Replace 18 Gaskets, 13 Valves, 8 Fittings, 7' 0" of Pipe, and 157' 0" of Magnesia Covering		249.72	
			648.93

Coal Hopper House (8):

Engine Made by Donegan & Swift. Size 8" x 8". Works #10:

Repack, Rebabbitt Bearing and Overhaul	$58.86		
Replace Belt, Two Ply Canvas, 6" wide x 31' 10" long	27.35		
		86.21	
Pipe Covering—12' 0"		10.20	
[fol. 3013] Pipe Repairs—Small Piping: Repack 3 Valves		.96	
			97.37

Coal Shed No. 1:

Shaker Feeder, for Coal Conveying System. Made by Robins Conveying Belt Co., New York City. Size 1'11½" x 7'0": 2 New Bearings	10.86	
Belt Conveyor, for Coal Conveying System. Made by Robins Conveying Belt Co., New York City. Size 30" wide x 105' 0" long. Material—Rubberized Fabric: Renew 50' 0" of 30" Belt	184.38	
		195.24

Engine House (E):

Engine Made by Buckeye Engine Co. Size 18½" x 24". Serial No. 5744. Works No. 1: 2 New Wedges for Bearing. Replace Missing Oil System. C. I. Reservoir	67.12	
Oil Filter. Size 3' 6" x 2' 4" x 3' 0": Paint	.95	
Oil Tank—1. Size 2' 1" dia. x 3' 0" high: Paint	.55	
[fol. 3014] Oil Tanks—(2). Size 2' 0" dia. x 3' 0" high: Paint	1.20	
Pipe Covering—46' 0"	69.46	

Pipe Repairs:

Small Piping: Repack 8 valves, Replace 2 Gaskets, 2 Valves, 4 Fittings, 2' 0" of Pipe, and 42' 0" of Magnesia Covering	$64.19		
Large Piping: Repair 2 B. S. Joints and 1 Riveted Steel Joint	15.67		
		79.86	
			219.14

Generator House (U. C. I.) (G):

Mayer Twin Generator Sets—2. Size 6' 8" x 16' 8" (Elliptical) x 16' 6" high. Works Nos. 1 & 2:

Works No. 1—New Generator	9,355.20	
Works No. 2—Welding cracks in Cleaning Doors and Frame	30.00	
2 Carburetters, 10'0" dia. x 16'0" high, 2 Superheaters, 10' 0" dia. x 25' 0" high: Paint	36.05	
		9,421.25

Generator House (Williamson) (G):

Williamson Generators—8. Made by The Bartlett Hayward Co., Baltimore, Md. Size—Generators, 12' 0" dia. Carbureters, 15' 0" dia. Superheaters, 14' 0" dia. Height Overall, 46' 0". Wash Boxes, 7' 0" dia. Works Nos. 3, 4, 5, 6, 7, 8, 9 & 10:

[fol. 3015] Works Nos. 3, 5, 7, 8, 9, & 10: Repack Covers of Wash Boxes	$107.75	
Works No. 3: Shell cracked at Charging Doors—Welding	18.00	
Works No. 4: Shell cracked at Charging Doors—Welding	9.00	
Works No. 5: Welding cracks in Shell and Charging Door Frame	12.00	
Works No. 6: Welding cracks in Shell and Charging Door Frame	27.00	
Works No. 7: Shell cracked at Charging Doors—Welding	9.00	
Works No. 8:		
Welding cracks in Shell and Charging Door Frames	$18.00	
Replace 30" Levy Valve	191.25	
Labor for removing Old Valve and installing New Valve	53.36	
	262.61	
Works No. 9:		
Shell cracked at Charging Doors—Welding	$15.00	
Replace 30" Levy Valve	191.25	
Labor for removing Old Valve and installing New Valve	53.36	
	259.61	
Works No. 10:		
Shell cracked at Charging Doors—Welding	$12.00	
Charging Door Frame cracked—Welding	3.00	
	15.00	
		719.97
Coal Charging Buggies—5. Made by Magor Car Corp., New York, N. Y. Size 7' 0" x 3' 4" wide x 2'1" high x ¼" thick: 5 New Ends, Steel		26.25
[fol. 3016] Pipe Covering—96' 0"		140.58

Pipe Repairs:

Small Piping: Repack 26 Valves, Replace 21 Gaskets, 6 Valves, 3 Fittings, 69' 0" of Pipe, and 110' 1" of Magnesia Covering	$271.29		
Large Piping: Repack 2 Valves and Repair 2 B. S. Joints	11.28		
		282.57	
			1,169.37

Machine Shop (H):

Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size 5¼" x 7" x 10". Serial #11762: General Overhauling and New Steel Rod	$35.46	
Pump. Made by Worthington Pump & Machinery Corp., New York, N. Y. Size 3" x 2" x 3": Overhauling	20.04	
Pump. Made by Wagener Steam Pump Co., Canton, O. Size 1½" x 1" x 3": Overhauling	18.78	
[fol. 3017] Engine. Made by Phœnix Iron Co. Size 12" x 16". Overhaul	23.36	
Pipe Covering—129' 0"	151.20	
Pipe Repairs: Small Piping. Repack 2 Valves, replace 1 Valve, 1 Fitting, & 10' 0" of Magnesia Covering	33.11	
		281.95

Meter House (B):

Replace Wrought Steel Header & Other Piping (Amount expended by The Brooklyn Union Gas Co.)	3,260.75

Pump House (P):

Pumps—2. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—10" x 16" x 16" x 18". Type—Separable Duplex, Tandem Compound. Serial Nos. 11325 & 11324:			
New Stuffing Boxes, Water End, 1 in each Pump	$63.08		
Repack Pump No. 11324	25.26		
		$88.34	
Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. size—24" x 14½" x 24", Serial No. 11326: Repair Valve		10.22	
[fol. 3018] Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—8" x 6" x 12". Serial No. 11333: Repair Valve		5.84	
Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—8" x 6" x 12". Serial No. 11334: New Slide. Repack		14.94	
Pump. Made by Guild & Garrison, Brooklyn, N. Y. Size—8" x 4½" x 10". Works No. 12: Repack		5.64	
Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—6" x 7" x 10". Serial No. 16217: Repack		5.64	
Pipe Covering—18'0"		15.62	
Pipe Repairs. Small Piping: Repack 8 Valves, replace 2 Gaskets, 2 Valves, 4' 0" of Pipe & 24' 0" of Magnesia Covering		40.90	
			187.14

Pump Room—Elevator (F):

Water Tanks—2. Size—4'9" dia. x 7'0" high: Paint	5.87

[fol. 3019] Pump House—Salt Water (U):

Pumps—2. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—18" x 18" x 18". Serial Nos. 19036 & 19037: Repairs	$23.36	
Pipe Covering—5' 0"	3.29	
Pipe Repairs, Small Piping: Repack 3 Valves; Replace 1 Gasket & 1 Fitting	2.19	
		28.84

Purifier House No. 1 (C):

Purifier Boxes—4. Made by The Bartlett Hayward Co., Baltimore, Md. Size—20' 0" x 40' 0" x 10' 0" Deep. Works No. 1. Seal—Rubber Lute: Paint Covers	88.32	
Pipe Covering—79' 0"	51.23	
Pipe Repairs, Small Piping: Repack 1 Valve; Replace 3 Gaskets, 5 Valves, 1' 0" of Pipe & 51' 0" of Magnesia Covering	74.49	
		214.04

Purifier House No. 2 (A):

Purifier Boxes—4. Made by The Bartlett Hayward Co., Baltimore, Md. Size—55' 0" x 26' 8" x 12' 0" deep. Seal—Dry Lute. Works No. 2: Paint Covers	161.96	
Pipe Repairs, Small Piping: Replace 4 Valves; Replace 1 Fitting, 6'0" of Pipe & 16'0" of Magnesia Covering	210.01	
		371.97

[fol. 3020] Purifier House No. 3 (A):

Purifier Boxes—4. Made by The Bartlett Hayward Co., Baltimore, Md. Size—24' 0" x 30' 0" x 7' 0" deep. Seal—Wet. Works No. 4: Paint Covers	103.32	
Pipe Covering—36' 0"	28.51	
Pipe Repairs:		
Small Piping. Repack 1 Valve; Replace 1 Gasket, 3 Valves, 2 Fittings & 50' 0" of Magnesia Covering	$115.77	
Large Piping. Repair 1 Riveted Steel Joint	1.33	
	117.10	
		248.93

Yard:

Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—12" x 12" x 14". Serial No. 11764: Repack, Repairs	17.12	
Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—5" x 5" x 8". Serial No. 15207: Repairs	5.84	
Tar Tank. Size—30' 0" dia. x 30' 0" high. Works No. 1: Paint	84.82	
Drip Tank. Size—2' 7" x 2' 1" x 1' 9". Material—Cast Iron: Paint	.39	
[fol. 3021] Oil Tank. Size—44' 0" dia. x 30' 0" high. Works #2:		
New Crown	$600.78	
Paint	136.02	
	736.80	

Oil Tank. Size—40' 0" dia. x 31' 0" high. Works #3:

New Crown	759.63	
Paint	123.65	
		883.28

Tar Tank. Size—40' 8" dia. x 25' 0" high. Works #4: Paint 107.77

Tar Tanks—2. Size—10'6" dia. x 10'0" high. Material—Steel: Paint 19.99

Tar Tank. Size—22' 0" dia. x 8' 0" high. Works #7:

New Crown	184.11	
Paint	22.39	
		206.50

Separator Tank. Size—34' x 18' x 6' 9" high. Material—Steel: Paint 14.69

Oil Tank. Size—54' 0" dia. x 41' 0" high. Works #12:

Paint	221.90	
Caulk	35.00	
		256.90

Tar Tanks—3. Size—16'0" dia. x 15'0" high. Works Nos. 13, 14 & 15: Paint 68.76

[fol. 3022] Tar Tanks—2. Size—16' 0" dia. x 15' 0" high. Works Nos. 16 & 17: Paint 45.84

Separating Tank. Size—16' 0" dia. x 14' 6" high. Works No. 18: Paint 4.83

Separating Tank—1. Size—34' 0" x 21' 0" x 6' 9" Paint 17.14

Mast & Gaff, with Hoist & Engine:

Replace 2—12" x 12" x 40' 0" Timber Braces	$104.64	
Paint	3.84	
		108.48

Hoisting Drum—Double. Made by C. W. Hunt Co., West New Brighton, N. Y. Size—28" dia. x 14½" face: New Bearings 32.92

Engine. Made by C. W. Hunt Co., West New Brighton, N. Y. Size—10" x 12"—Double Cylinder: New Bearings. Repack. General Overhauling 149.32

Bucket. Made by Rawson & Morrison Mfg. Co., New York, N. Y. Size—5' 4" x 3' 6" x 2' 8". Capacity—1 Ton: Repair 14.50

Shaving Scrubbers—8. Made by Bartlett Hayward Co., Baltimore, Md. Size—12' 0" dia. x 25' 0" high. Works #1, 2, 3, 4, 5, 6, 7 & 8: Paint 313.92

[fol. 3023] Bucket. Made by Rawson & Morrison Mfg. Co., New York, N. Y. Size—5' 4" x 3' 8" x 2' 11¼". Capacity—1¼ Tons: Replace 1,230.00

Wooden Cars—4. Made by Mead-Morrison Mfg. Co., New York, N. Y. Size—5' 1" x 8' 6" long: Reline with Steel 342.75

Wagon Loader & Motor. Wagon Loader made by Haiss Mfg. Co. Type—4-Wheel, Portable Motor (5 H. P.) made by Fairbanks, Morse & Co.: Overhaul Wagon Loader 17.52

Scale. Made by Buffalo Scale Co. Capacity—10 Tons. Platform—14' 0" x 7' 0": New Platform.. 32.05

Coal Trestle 1—36" Sheave. New Bearing—Supply 4 New 9" C. I. Idlers on Curves—Reset 17 C. I. Idlers: Raise and Reset 19 Vertical Rollers		119.24	
Pipe Covering—146' 0"		149.66	
[fol. 3024] Small Piping Repairs. Repack 11 Valves; Replace 4 Gaskets, 8 Valves, 11 Fittings, 24' 0" of Pipe and 110' 0" of Magnesia Covering	$270.13		
Large Piping—Repair 3 B. S. Joints	20.25		
		290.38	
Condensers. Salt Water—5. Made by The Bartlett Hayward Co. Size—33' 10" x 9' 3¼" x 15' 9¾". Tubes—1640—3" dia. x 12' 1" long, C. I. Works Nos. 5, 6, 7, 8 & 9: Paint 5 Condensers		163.60	
			5,435.01
Holders:			
Holder—1. Tank—92' 0" dia. x 27' 0" deep. Capacity—460,000 cu. ft., Works No. 2:			
New Shafts & Bushings for Rollers on Top of Middle & Outer Sections	60.00		
Paint	1,299.48		
		1,359.48	
Holder. Tank—132' 0" dia. x 29' 0" deep. Capacity—1,100,000 cu. ft. No. of Lifts—3. Works No. 3: Plumb Deck Beam Rails of Standards—Clean Shells—Paint		4,822.00	
Holder. Tank—92' 0" dia. x 27' 0" deep. Capacity—315,000 cu. ft. No. of Lifts—2: Paint ..		971.10	
			7,152.58
Miscellaneous:			
General Inspection of Running Machinery, Gauges, etc.....			2,500.00
Total			$31,518.14
[fol. 3025] The Brooklyn Union Gas Company—Nassau Works			
Blower Room (N):			
Crusher. Made by Sturtevant Mill Co., Boston, Mass. Type #241:			
New Bearing		$10.42	
Belt, 2-Ply, Leather, Size—6" x 21' 0"		36.33	
			$46.75
Boiler Room No. 3 (H):			
Boilers—2. Made by the Babcock & Wilcox Co., New York, N. Y. Works Nos. 12 & 13. Stack, Size—6' 0" dia. x 109' 0" high: Paint		$45.07	
Boiler Made by Heine Boiler Co., New York, N. Y. Works #14:			
3 New Ash Doors	$7.88		
Stack, Size—4' 0" dia. x 90' 0" high: Paint	24.95		
		32.83	

Boiler. Made by Heine Boiler Co., New York, N. Y. Works #15. Stack, Size—5' 6" dia. x 100' 0" high: Paint 38.06

Feed Water Heater. Made by National Pipe Bending Co., New Haven, Conn. Size—3' 0" dia. x 6' 0". Serial #8590: Paint 1.39

[fol. 3026] Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—14" x 10" x 14". Serial No. 4654: Repack—Repair 13.20

Pipe Covering—44' 0" 51.90

Pipe Repairs, Small Piping: Repack 17 Valves, replace 3 Gaskets, 7 Valves, 6 Fittings, 2' 0" of Pipe & 92' 0" of Magnesia Covering 128.71

311.16

Condenser Room (B):

Salt Water Condensers—2. Made by The Bartlett Hayward Co., Baltimore, Md. Size—9' 10¼" x 24' 3¼" long x 14' 3" high. Tubes—1072, 3" dia. x 12' 1" long C. I. Works Nos. 4 & 5: Paint $46.68

Pipe Repairs:

Small Piping: Repack 1 Valve; replace 1 Fitting & 10' 0" of Magnesia Covering	$23.18	
Large Piping: Repack 1 Valve	2.00	
		25.18
		71.86

Ash Hoist House (L):

Steam Hydraulic Cylinders with Pistons—2. Made by Craig Ridgeway Co., Coatsville, Pa.: Repack 1 Gland 4.18

[fol. 3027] Engine Rooms Nos. 1 and 2 (G):

Exhausters—2. Made by Connersville Blower Co., Connersville, Ind. Capacity—84 cu. ft. per revolution. Works Nos. 11 & 22. Serial Nos. 2195 & 5049:

Works #11—Serial #2195: Repack Bearing	$9.64	
Works #22—Serial #5049: Rebabbitt Bearing	29.52	
		$39.16

Engine. Made by Harrisburg Foundry & Machine Wks., Harrisburg, Pa. Size—13" x 16". Works #22: Repack 11.28

Turbine. Made by Terry Steam Turbine Co., Hartford, Conn. Type B. Works #19. Serial #415: Repack 8.36

Engine. Made by Armington-Simms Co., Providence, R. I. Size—10" x 12". Works #32: New Piston, Piston Rings, Rod & Crosshead 216.72

[fol. 3028] Air Compressor. Made by Westinghouse Air Brake Co., Pittsburgh, Pa. Type—Single Stage. Size—11" x 11" x 12". Serial #141,874: Overhaul 23.36

Drip Tank. Size—2' 8" x 3' 0". Material—Steel: Paint ..... .53

Pipe Repairs:

Small Piping: Repack 2 Valves; Replace 1 Valve, 1 Fitting, 3 Gaskets, and 20' 0" of Magnesia Covering ..	$52.27		
Large Piping: Repair 1 Sand Hole and 1 B. S. Joint	7.43		
		59.70	
			359.11

Exhauster Room (D):

Engine. Made by Buckeye Engine Co., New York, N. Y. Size—15¼" x 24". Serial #5750: 1 New Crank, Disc and Pin	391.20	
Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—3½" x 2" x 4". Rods—Steel. Serial #6670. Works #12: New Rod	10.84	
Safety Seal. Size—5' 0" x 2' 0" x 3' 6". Material—Steel: Paint	1.42	
[fol. 3029] Pumps—2. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—14" x 10" x 14". Serial Nos. 9298 & 9299: 2 New Water Ends, Complete..	735.04	
Hydraulic Tank—2. Size—4' 8" dia. x 7' 0" high. Material—Steel: Paint	6.58	
Pipe Covering—4' 0"	4.16	
Water Tank—1. Size—4' 8" x 7' 6" high. Material—Steel: Paint	3.05	

Pipe Repairs:

Small Piping: Repack 5 Valves: Replace 2 Gaskets, 1 Valve, 2 Fittings, 3' 0" of Pipe, and 13' 0" of Magnesia Covering	$28.25		
Large Piping: Repair 6 B. S. Joints..	18.90		
		47.15	
			1,199.44

Filter Press House (L):

Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—8" x 4" x 8". Serial #9420: Overhaul Valve Mechanism		12.94	
Tar Tank—1. Size—14' 0" x 8' 0" x 7' 0". Material—Steel: Paint		10.08	
Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—12" x 14" x 14". Serial #10272: Repack		8.36	
			31.38

[fol. 3030] Generator House No. 1 (U. G. I.) (G):

Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—10" x 6" x 12". Serial #9296: Repack—Overhaul Valve Mechanism	$14.20	
Water Tank (Steel). Size—3' 0" dia. x 11' 0" long: Paint	2.83	
Water Tanks—4. Size—8' 0" dia. x 30' 0" high. Material—Steel: Paint	77.21	
Pipe Covering—104' 0"	140.30	
Pipe Repairs, Small Piping: Repack 9 Valves; Replace 9 Gaskets, 4 Valves, 6 Fittings, 32' 0" of Pipe, and 82'0" of Magnesia Covering	182.46	
		417.00

Generator House No. 2 (U. G. I.) (G):

Mayer Twin Generator Sets—2. Made by The Bartlett Hayward Co., Baltimore, Md. Size—Generator, 16' 0" x 8' 8" (Elliptical) x 16' 11¼" high. Carburetter, 10' 0" dia. x 16' 0" high. Superheater, 10' 0" dia. x 22' 0" high. Works Nos. 3 & 4:

Works #3:

Renew 30" x 30" x 20" C. I. Cross	$318.01	
New Shell for Generator, using old castings	7,813.00	
		$15,944.01

Works #4:

New Shell for Generator, using old castings	7,813.00	

[fol. 3031] Coal Charging Buggies. Made by Phillips, Doup Co. Capacity—½ Ton. Material—Steel: 7 New Sides, 42" x 30" x ¼" thick 46.95

Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—10" x 10" x 12". Serial #9301: Repack 8.36

Pipe Covering—78' 0" 63.64

Pipe Repairs:

Small Piping: Repack 13 Valves; Replace 3 Gaskets, 2 Valves, 3 Fittings, 12'0" of Pipe, and 32'0" of Magnesia Covering	$37.24	
Large Piping: Repack 8 Valves and Repair 1 B. S. Joint	22.75	
		59.99
		16,122.95

Generator House—Williamson (I):

Generator Sets—4. Made by The Bartlett Hayward Co., Baltimore, Md. Size—Generators, 12' 0" dia. Carburetters, 14' 0" dia. Superheaters, 14' 0" dia. Height, 46' 0" overall. Works Nos. 5, 6, 7 & 8:

[fol. 3032] Works #5: Weld Shell at Charging Door, and Weld Charging Door Frames 18.00

Works #6: Weld Shell at Charging Door, and Weld Charging Door Frames 12.00

Works #7: Weld Shell at Charging Door, and Weld Charging Door Frames 18.00

Works #8: Weld Charging Door Frames 12.00

Works Nos. 5, 6, 7 & 8: New Generator Tops, Ash Doors, Grates and Piping	$13,789.03	
		$13,849.03

Coal Charging Cars. Made by G. L. Steubner Iron Works, Long Island City, N. Y. Size 6'6½" x 3'0" x 2'½" deep: 6 New Backs, 10' 0" x 1' 0" x ⅜" thick	$68.40	68.40	
Pipe Repairs, Small Piping: Repack 13 Valves; Replace 3 Gaskets, 3 Valves, 3 Fittings, 9' 0" of Pipe, and 49' 0" of Magnesia Covering	142.38	142.38	
			14,059.81
Machine Shop (B):			
Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—5½" x 3¼" x 8". Serial #3825: Repack		$7.10	
[fol. 3033] Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—10" x 6" x 12". Serial No. 8189: Repack		8.36	
			15.46
Office Building (A):			
Station Meter. Made by D. McDonald & Co., Albany, N. Y. Size 11' 0" x 11' 0". Drum—Parkinson. Works No. 1: Install New Hinman Drum		.....	3,836.06
Pump Room (L):			
Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—8" x 6" x 12". Serial No. 11070: Overhaul—Repack		$25.88	
Seal Water Tank. Size—10' 0" x 8' 0" x 6' 0". Material—C. I.: Paint		7.10	
Pumps—2. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—12" x 12" x 12". Serial Nos. 11071 & 11073: Install 2 New Water Ends, Complete		885.04	
Pumps—3. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—12" x 14" x 14". Serial Nos. 11066, 11067 & 11068: Overhaul		120.00	
Pipe Repairs, Small Piping: Repack 4 Valves; Replace 1 Gasket, 3 Valves, 5 Fittings, and 60' 0" of Magnesia Covering		151.93	
			1,189.95
[fol. 3034] Purifier House (F):			
Purifier Boxes—4. Made by The Bartlett Hayward Co., Baltimore, Md. Size—26' 0" x 31' 0" x 6' 0" deep: New Covers for 4 Boxes		$10,316.75	
Scale. Made by Fairbanks Co., New York, N. Y. Capacity—½ Ton. Platform—3' 6" x 2' 6": Repair		11.68	
			10,328.43
Purifier House No. 3 (C):			
Purifier Boxes—4. Made by The Bartlet Hayward Co., Baltimore, Md. Size—24' 0" x 30' 0" x 6' 0" deep: Paint Covers		69.12	
Safety Seal Tank—1. Size—5' 0" x 2' 0" x 3' 6". Material—Steel: Paint		1.22	
Pipe Repairs, Small Piping: Repack 7 Valves; Replace 2 Valves and 20' 0" of Magnesia Covering		56.28	
			126.62

Separator Shed (L):

Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—10" x 10" x 12". Serial No. 9300: Repair & Repack	11.28	
Separating Tank—1. Size—47' 6" x 8' 0" x 8' 0". Material—Steel: Paint	9.12	
[fol. 3035] Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—4½" x 4" x 6". Serial #8769: Repair & Repack	7.10	
Separating Tank—1. Size—24' 0" x 8' 0" x 8' 0". Material—Steel: Paint	4.61	
		32.11

Yard:

Purifier Boxes—2. Made by The Bartlett Hayward Co., Baltimore, Md. Size—21' 0" dia. x 17' 0" high: Paint 2 Coats	70.46	
Purifier Boxes—3. Size—16' 0" dia. x 15' 0" high: Paint 2 Coats	68.68	
Shaving Scrubbers—6. Made by the Bartlett Hayward Co., Baltimore, Md. Size—12' 0" dia. x 25' 0" high: New Floor Beams Supporting Plates—New Supporting Angles on Scrubbers for Floor—All New Checkered Plates for Platforms—Paint Scrubbers and Platforms—2 Coats	5,497.68	
Seal Water Tank. Size—10' 0" x 8' 0" x 6' 0". Material—C. I.: Paint	7.10	
Blow-Off Tank. Size—3' 0" dia. x 11' 0" high. Material—Steel: Paint 2 Coats	2.64	
Drip and Seal Water Tank. Size—3' 9" dia. x 7' 01¾" high. Material: Paint	2.28	
[fol. 3036] Oil Tanks—2. Size—30' 0" dia. x 30' 0" high. Material—Steel. Works Nos. 4 & 5: Paint 2 Coats—New Crown—Caulk 2 Tanks	671.23	
Oil Tank—1. Size—14' 0" x 20' 0". Material—Steel Works #10: Paint	24.82	
Oil Tanks—2. Size—32' 6" dia. x 32' 6" high. Material—Steel. Works No. 7:		
Paint	$199.10	
New Crown—Repair Upper Rim—Caulk	781.91	
	981.01	
Oil Tank. Size—16' 0" x 20' 0" high. Material—Steel. Works #9: Paint	28.94	
Tar Tanks—3. Size—15' 0" x 30' 0" high. Material—Steel. Works Nos. 1, 2 & 3:		
Paint 3	114.50	
New Crown, Works No. 3	93.66	
	208.16	
Tar Tank. Size—19' 4" x 7' 4" x 10' 9". Material—Steel: Paint	17.16	
Separating Tank. Size—25' 0" x 8' 0" x 6' 0". Material—Steel: Paint	14.30	
Tar Tank—1. Size—11' 6" x 10' 0" high. Material—Steel: Paint	11.16	
Pump. Made by Foster Pump Works, Brooklyn, N. Y. Size—1¼". Type—Rotary. Serial No. 22194. Paint	2.00	

Separating Tank—1. Size—40′ 0″ x 10′ 0″ x 8′ 0″. Material—Steel: Paint		9.60	
[fol. 3037] Wagon Loader, with Motor. Made by F. S. Converse, Johnson City, N. Y. Type—2 Wheel, Portable: Paint		3.00	
Pipe Covering—22′ 0″		18.23	
Pipe Repairs:			
Small Piping: Repack 3 Valves, replace 1 Gasket, 4 Fittings, 2′ 0″ of Pipe & 30′ 0″ of Magnesia Covering	$88.87		
Large Piping: Repair 3 B. S. Joints	14.58		
		103.45	
Salt Water Condensers—3. Made by The Bartlett Hayward Co., Baltimore, Md. Size—9′ 3¼″ x 25′ 8″ long x 15′ 9¾″ high. Tubes—1230, 3″ dai. x 12′ 1″ long, C. I. Works Nos. 1, 2 & 3: Paint		79.59	
			7,821.49
Holders:			
Relief Holder Lifts—2. Steel Tank—62′ 6″ dia. x 21′ 0″ deep. Capacity—107,000 cu. ft.:			
Paint Holder	$672.44		
Repair	9,624.32		
		$10,296.76	
Relief Holder. Steel Tank—86′ 6″ dia. x 24′ 0″ deep. Capacity—255,000 cu. ft.:			
Replace Loose Rivets by ⅞″ Bolts	$85.00		
Paint	1,158.89		
		1,243.89	
			11,540.65
Miscellaneous:			
General Inspection of Running Machinery, Gauges, etc.			2,500.00
Total			$70,014.41

[fol. 3038] The Brooklyn Union Gas Company—Fulton Works

Blower Room (I):			
Blowers—2. Made by B. F. Sturtevant Co., Boston, Mass. Size No. 18. Works Nos. 15 & 16. Engines—2. Made by Buckeye Engine Co. Size—18¾″ x 24″. Works Nos. 8 & 7:			
2 Belts, Double Ply Leather, 24″ wide x 66′ 0″ long: Repair 2 Belts	$5.84		
Overhaul 2 Units	46.72		
		$52.56	
Blower. Made by P. H. & F. M. Roots Co., Connersville, Ind. Size No. 7. Capacity—57 cu. ft. Works No. 17. Engine. Made by New York Safety Steam Power Co., New York, N. Y. Size—12″ x 12″. Works No. 3: Overhaul 2 Units		23.36	
Exhauster. Made by Wilbraham-Green Mfg. Co., Pottstown, Pa. Capacity—55 cu. ft. per revolution. Works No. 18. Engine. Made by New York Safety Steam Power Co., New York, N. Y. Size—12″ x 12″. Works No. 4: Overhaul 2 Units		23.36	

[fol. 3039] Tank. Size—3′ 0″ dia. x 4′ 7″ high. Material—Steel: New Top & Bottom		10.82	
Oil Tank. Size—3′ 0″ x 1′ 7″ x 3′ 0″. Material—Sheet Iron: Paint		.77	
Pipe Covering—21′ 0″		27.11	
Pipe Repairs, Small Piping: Repack 2 Valves; replace 1 Fitting & 0′ 6″ of Magnesia Covering		1.45	
			$139.43
Blower Room—Overhead (H):			
Blowers—2. Made by B. F. Sturtevant Co., Boston, Mass. Size—No. 9. Serial Nos. 56233 & 55498: Rebabbitt Outboard Bearing		$41.20	
Turbine—3. Made by B. F. Sturtevant Co., Boston, Mass. Rating—260 H. P. at 2,300 R. P. M. Serial Nos. 5275, 5276 & 5277: Repack		14.40	
			$55.60
[fol. 3040] Boiler House (G):			
Boilers—2. Made by The Babcock & Wilcox Co., New York, N. Y. Drums—2 42″ dia. x 21′ 2″ long. Tubes—162 4″ dia. x 16′ 0″ long. Works Nos. 1 & 8:			
Works No. 1: Reline 2 Fire Doors—Install New Front Baffle—New Seats on Safety Valve—2	$160.00		
Works No. 8: Install New Rear Baffle—New Gasket on Manhole	145.00		
Stacks—2: Material—Steel. Size—4′ 0″ dia. x 44′ 7″ high: Paint	24.66		
		$329.66	
Boiler. Made by The Babcock & Wilcox Co., New York, N. Y. Drums—36″ dia. x 21′ 2″ long. Tubes—168 4″ dia. x 16′ 0″ long. Works No. 2:			
Reline 1 Fire Door	$4.00		
Stack. Material—Steel. Size—3′ 6″ dia. x 46′ 0″ high: Paint	11.13		
		15.13	
Boilers—2. Made by The Babcock & Wilcox Co., New York, N. Y. Drums—42″ dia. x 20′ 4″ long. Tubes—192 4″ dia. x 16′ 0″ long. Works Nos. 5 & 6:			
[fol. 3041] Works #5: Rebuild Bridge Wall, and Repair Front and Side Walls	438.25		
Works #6: Reline 2 Fire Doors	8.00		
Stack. Material—Steel. Size—6′ 6″ dia. x 80′ 0″ high: Paint Stack	35.95		
		482.20	
Boilers—2. Made by Heine Safety Boiler Co., St. Louis, Mo. Tubes—140 3½″ x 16′ 0″ long. Works Nos. 3 & 4. Stacks—2. Material—Steel. Size—3′ 6″ dia. x 48′ 0″ high:			
Paint 2 Stacks	23.23		
New Brickwork	5,204.91		
		5,228.14	

Pump. Made by Flatt Iron Works, Dayton, O. Size—12" x 8½" x 12". Serial No. 76591: Rebabbitt Valve Motion Bearings—8 Brass Valves, Seats, Guards and Spring—Pack Steam End	52.54	
Pump. Made by Worthington Pump & Machinery Corp., New York, N. Y. Size—12" x 7½" x 10". Serial No. 569466: New C. I. Plungers—2 and Brass Water Cylinder Bushings—3	92.36	
[fol. 3042] Pump. Made by Worthington Pump & Machinery Corp., New York City. Size—12" x 7" x 10". Serial No. 152069: Rebabbitt Valve Motion Bearing—Repack 2 Pins for Valve Stem Connecting Link	20.54	
Tar Tanks—2. Size—5' 6" x 8' 0" x 8' 0". Material—Steel: Paint	12.48	
Pipe Covering—135' 0"	163.75	
Pipe Repairs, Small Piping: Repack 16 Valves; Replace 9 Gaskets, 1 Valve, 1 Fitting & 10' 0" of Magnesia Covering	30.22	
		6,457.02
Coal Shed No. 2 (G):		
Coal Conveyor System. Shaker Feeder. Made by Robins Conveying Belt Co., New York City. Size—5' 6" long x 1' 6" wide: Repairs	5.84	
Belt Conveyor. Made by Robins Conveying Belt Co., New York City. Size—24" wide x 65' 00" center to center. Material—Rubberized Fabric: Replace 60' 0" of 24" Belt	149.68	
Tram Car. Made by Mead-Morrison Mfg. Co., New York City. Size—7' 0" long x 4' 9" wide x 2' 6" high. Capacity—2 Tons: Reline	90.30	
Coal Grizzlies with Equipment. Replace Grizzly shafts and liner plates	1,611.79	
		1,857.61
[fol. 3043] Condenser House (J):		
Salt Water Condenser—1. Made by The Bartlett Hayward Co., Baltimore, Md. Size—32' 10¾" x 8' 4" x 14' 7¾" high. Tubes—924 4" dia. x 12' 4" long, C. I. Works No. 3: Paint..		28.78
[fol. 3044] Exhauster Room (H):		
Exhauster. Made by Connersville Blower Co., Connersville, Ind. Capacity—100 cu. ft. per revolution. Works No. 20: Overhaul Engine.....	$1,108.91	
Pump. Made by A. S. Cameron Steam Pump Works, New York City. Size—5" x 2½" x 6". Serial No. 9174: Overhaul—New Rod	19.68	
Pipe Covering—3' 0"	1.95	
Pipe Repairs:		
Small Piping: Repair 2 B. S. Joints .. $4.86		
Large Piping: Repair 5 B. S. Joints.. 24.30		
	29.16	
		1,159.70

Generater House (K):

Williamson Generator Sets—6. Made by The Bartlett Hayward Co., Baltimore, Md. Size—Generators, 12' 0" dia. Carburetters, 14' 0" dia. Superheaters, 14' 0" dia. Height Overall, 46' 0". Wash Boxes, 7' 0" dia. x 6' 0" high. Seal Pots, 3' 0" dia. x 4' 0" deep. Works Nos. 1, 2, 3, 4, 5 & 6:

[fol. 3045] Works No. 1. Install New 30" C. I. Hydrogen Tee and Remove Old Tee; Repack Hydrogen Values: Paint Set		228.26
Works No. 2. Install New 30" C. I. Hydrogen Tee and Remove Old Tee: Paint Set		224.60
Works No. 3: Paint Set		31.80
Works No. 4: Paint Set		31.80
Works No. 5: Caulk Joint in 16" B. S. Blast Pipe; Repack Valve on Blast Line: Paint Set, New Purge Stack		648.52
[fol. 3046] Works No. 6: Install New 16" C. I. Tee on Blast Line and Remove Old Tee: Paint Set; New Purge Stack	$705.75	
Works No. 1, 2, 3, 5 & 6: New Generator Shells, Castings, Doors Generator Linings and Tops	137,817.78	
		138,523.53
		139,688.51
Pump. Made by Worthington Pump & Machinery Corp., New York City. Size—6" x 4" x 6". Serial No. 209854: New Rods, Valve Seats, Guards, Springs & New Lining		65.26
Pump. Made by Worthington Pump & Machinery Corp., New York City. Size—7½" x 7" x 10". Serial No. 14539: Brass Valves, Seats, Guards & Springs		65.68
Pump. Made by Worthington Pump & Machinery Corp., New York City. Size—12" x 8½" x 10". Serial No. 192634: Rebabbitt Valve Motion Bearings: New Brass Linings, Seats, Springs, Guards, Brass Plungers & Follow Plates		201.80
[fol. 3047] Pumps—2. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—7" x 6" x 10". Serial Nos. 10631 & 10632: New Brass Linings & Piston Rods		89.36
Pump. Made by Blake & Knowles Steam Pump Works, New York City. Size—6" x 6" x 12". Serial No. 62981: Repairs, including New Rod		21.68
Coal Charging Buggies—5. Made by The Youngstown Car Mfg. Co., Youngstown, Ohio. Size—6' 6" x 3' 0" x 2' 0" deep: Reline 5 Cars		95.70
Pipe Covering—146' 0"		121.60
Pipe Repairs:		
Small Piping: Repack 15 Valves; replace 7 Gaskets, 1 Valve, 1 Fitting, 1' 0" of Pipe & 21' 0" of Magnesia Covering	$39.15	
Large Piping: Repair 3 B. S. Joints; replace 1 Gasket, 1 Fitting, 4' 0" of Pipe & repack Valve	75.55	
		114.70
		140,464.19

[fol. 3048] Governor House (F):

Pump. Made by Worthington Pump & Mach'y Corp., New York, N. Y. Size—9" x 8½" x 10". Serial #178156: New Water End 301.93

Meter House (A):

Pipe Repairs, Small Piping: Repack 1 Valve ..... .32

Oil House (X):

Pump. Made by W. & B. Douglas, Middletown, Conn. Type—Hand. Size—1": Replace 20.51

Oxide Room (C):

Pump. Made by Worthington Pump & Mach'y Corp., New York, N. Y. Size—4½" x 3¾" x 4". Serial #19142: Repairs 5.00

[fol. 3049] Oxide Shed (S):

Blower. Made by Stirling Blower Co., Hartford, Conn. Size—17". Works No. 14. Engine. Made by Greenfield Engine Co. Size—8" x 9". Works No. 8: New Pulley, 8" Crown x 7¾" Face (Blower); General Overhauling (Blower & Engine); New Crosshead Shoes—2 ..... 38.36

Pump House No. 2 (Catch Basin):

Pumps—2. Made by Worthington Pump & Machinery Corp., New York, N. Y. Size—6" x 8½" x 6". Serial Nos. 45914 & 45915: Rebabbitt Valve Motion Bearing; New Brass Valve Seats, Brass Springs, Guards and Channel Valves; New Bronze Rods; New Valve Connecting Rod	$227.04	
Pipe Covering—18' 0"	16.92	
Pipe Repairs, Small Piping: Replace 1 Gasket, 1 Valve, and 10' 0" of Magnesia Covering	17.00	
		260.96

[fol. 3050] Pump House (Salt Water):

Pumps—2. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—12" x 12" x 12". Serial Nos. 10629 & 10630: Renew Brass Linings, Springs and Valves—Repack 194.08

Pump House (Q):

Pump. Made by Worthington Pump & Machinery Corp., New York, N. Y. Size—4½" x 3¾" x 4". Serial No. 21903: Overhaul Link Valve Motion..	$5.84	
Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—12" x 12" x 12". Serial No. 10694: New Water End—New Piston Head, Steam End	458.36	
Pipe Covering—17' 0"	12.41	
		476.61

Pump Room—Dock (L):

Pump. Made by A. S. Cameron Steam Pump Works, New York, N. Y. Size—10" x 6" x 13". Serial No. 9796: Repack	8.36	
Pipe Repairs, Small Piping: Repack 2 Valves	.64	
		9.00

[fol. 3051] Purifier House (E):

Purifier Boxes—4. Made by The Bartlett Hayward Co., Baltimore, Md. Size—24' 0" x 21' 0" x 5' 0" deep. Works No. 2: New Covers	5,481.00	
Purifier Boxes—4. Made by The Bartlett Hayward Co., Baltimore, Md. Size—24' 0" x 21' 0" x 5' 0" deep. Works No. 1: New Covers	5,481.00	
Safety Seal Tank. Size—5' 0" x 2' 0" x 3' 6" high: Paint	1.42	
Pump. Made by Worthington Pump & Machinery Corp., New York City. Size—4½" x 3¾" x 4". Serial No. 37695: Repack Steam End—Overhaul Link Valve Motion	10.02	
Pipe Repairs, Small Piping: Repack 2 Valves & Replace 2 Fittings	1.94	
Purifier House (B):		10,975.38
Purifier Boxes—4. Made by T. F. Rowland Co. Size—24' 0" x 18' 0" x 5' 0" deep. Works No. 3: New Covers		4,698.00
[fol. 3052] Store Room (BB):		
Pump. Made by John Johnson Co., Brooklyn, N. Y. Size—6" x 4" x 6". Serial No. 6425-B: General Overhauling	$23.36	
Pump. Made by Worthington Pump & Machinery Corp., New York City. Size—12" x 7" x 10". Serial No. 14860: General Overhauling	35.04	
Store Room (X):		58.40
Oil Separator. Size—1' 6" dia. x 3' 0" high. Material—Steel: Paint		.43
Yard:		
Engine. Made by Hawson & Morrison Mfg. Co., New York City. Size—9" x 12". Serial No. 13158: Repairs	$46.72	
Bucket. Made by The Hayward Co., New York City. Size—5' 8" x 3' 6" x 2' 10" deep. Type—Clam Shell: Repairs	4.33	
Coal & Ash Trailer. Made by G. L. Stuebner Iron Works, Long Island City, N. Y. Size—6' 0" x 3' 6" x 3' 8". Capacity—1 Ton: 1 New C. I. Wheel		
Condenser (Salt Water)—1. Made by The Bartlett Hayward Co., Baltimore, Md. Size—33' 10" x 9' 3¼" x 15' 9¾" high. Works No. 6: Paint	32.71	
[fol. 3053] Scrubbers—4. Made by The Bartlett Hayward Co., Baltimore, Md. Size—12' 0" dia. x 25' 0" high. Works Nos. 1, 2, 3 & 4:		
10' 0" of 1" Double Pipe Rail	$18.80	
Paint	156.96	
	175.76	

Pump. Made by Blake & Knowles Steam Pump Co., New York City. Size—6" x 6" x 12". Serial No. 127430: Overhaul Valve Link Motion		8.76	
Pump. Made by Worthington Pump & Machinery Corp., New York City. Size—4½" x 3¾" x 4": Overhaul Valve Link Motion—New Steam Cylinder Head		10.64	
Purifier Box. Made by The Bartlett Hayward Co., Baltimore, Md. Size—30' 0" dia. x 17' 0" deep. Works No. 4:			
New Gaskets—5—for 6' 0" Cleaning Holes	$48.36		
Paint	55.39		
		103.75	
Oil Tank. Size—35' 0" dia. x 22' 7" high. Material—Steel. Works No. 7: New Crown—Paint..		618.55	
[fol. 3054] Oil Tank. Size—45' 0" dia. x 19' 6" high. Material—Steel. Works No. 8:			
Paint	$104.40		
New Timber Supports	481.89		
		586.29	
Water Tank. Size—30' 0" dia. x 20' 0" high. Material—Steel. Works No. 10:			
Paint	$62.21		
New Crown	491.00		
		553.21	
Tar Tank. Size—36' 0" x 16' 0" x 8' 6" high. Material—Steel. Works No. 1:			
Paint	$35.04		
New Covers for Openings—2.....	15.10		
New Timber Work	1,770.43		
		1,820.57	
Oil Tank. Size—54' 0" dia. x 30' 0" high. Material—Steel. Works No. 9: Paint		177.12	
Tar Tank. Size—22' 0" x 6' 6" x 10' 0" high. Material—Steel: Paint		17.11	
[fol. 3055] Pipe Covering—39' 0"		62.59	
Pipe Repairs, Small Piping: Repack 4 Valves, Replace 1 Valve, 6 Fittings, 13' 5" of Pipe & 60' 0" of Magnesia Covering		60.81	
			4,282.94
Holders:			
Holder. Tank—Brick. Size—92' 0" dia. x 24' 9" deep. Capacity—252,000 cu. ft. Lifts—2. Works No. 1: Point up 100 sq. ft. of Brick Work; Clean and Paint inside of columns; New Flexible Joint ¼": Paint		1,457.72	
Holder. Tank—Brick. Size—92' 0" dia. x 24' 9" deep. Capacity—284,000 cu. ft. Lifts—2. Works No. 2: New Shaft & Bushings; Point up 100 sq. ft. of Brick Work; Replace 10 sq. ft. of Brick Work; Paint		970.41	
Holder (Relief). Tank—Steel. Size—68' 7" dia. x 17' 4" deep. Lifts—2. Capacity—100,000 cu. ft. Works No. 4: Paint		647.99	
			3,076.12

Miscellaneous:

General Inspection of Running Machinery, Gauges, etc.			2,500.00
Total			$177,060.37

[fol. 3056] The Brooklyn Union Gas Company—Metropolitan Works

Blower Rooms Nos. 1 to 8 (G):

Pipe Repairs, Small Piping: Repack 7 Valves, and replace 9 Gaskets			$10.20

Boiler House (E):

Boilers—2. Made by The Babcock & Wilcox Co., New York City. Drums—3 42" dia. x 20' 4" long. Tubes—210 4" dia. x 18' 0" long. Works Nos. 5 & 6:			
Works No. 5: Renew 2 Front Castings—Replace Superheater Supports—Replace 2 Blow-Down Cocks	$152.18		
Works No. 6: Weld Front Casting for Fire Doors—Replace Blow-Down Cock—New Seat for Safety Valve	49.18		
		$201.36	
Water Tank—1. Size—2' 6" x 5' 0". Material—Steel: Paint		1.06	
Boilers—2. Made by The Babcock & Wilcox Co., New York City. Drums—3 42" dia. x 20' 4" long. Tubes—210 4" dia. x 18' 0" long. Works Nos. 7 & 8:			
Works No. 7: Replace Blow-Down Cock—Weld Front Casting for Fire Doors—Replace Superheater Supports	$97.46		
Works No. 8: Replace Blow-Down Cock—Weld Casting for Fire Door	44.18		
		141.64	
Water Tank—1. Size—1' 6" dia. x 2' 0" high. Material—Steel: Paint		.26	
[fol. 3057] Boilers—2. Made by Heine Boiler Co., St. Louis, Mo. Tubes—273 3½" dia. x 18' 0" long. Works Nos. 9 & 10:			
Works #9: Replace Blow-Down Cock—New Seat for Safety Valve	$46.18		
Works #10: New Seat for Safety Valve	5.00		
		51.18	
Breeching. Made by The Babcock & Wilcox Co., New York, N. Y. Size—10' 0" x 5' 0" x 38' 0" long. Used on Boilers Nos. 9 & 10: Paint		13.68	
Heater. Made by Harrison Safety Boiler Works, Philadelphia, Pa. Rating—1,000 H. P. Works #1: Replace 2 C. I. Manhole Plates		12.92	

Compressor. Made by Westinghouse Air Brake Co., Pittsburgh, Pa. Size—11″ x 11″ x 12″. Serial #151212: Overhaul		23.36	
[fol. 3058] Stack. Made by Alphons Custodis Chimney Const. Co. Size—13′ 6″ dia. x 150′ 0″ high. Material—Brick: Point up Stack		15.00	
Pumps—2. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—14″ x 8½″ x 14″. Serial Nos. 12236 & 12331:			
Serial No. 12236: Repack—Overhaul Link Valve Motion	$16.20		
Serial No. 12331: Overhaul Link Valve Motion—New Foundation above Floor Line	24.89		
		41.09	
Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—16″ x 9½″ x 16″. Serial No. 17217: Overhaul Link Valve Motion—2 New Pins		13.68	
Pipe Covering—191′ 0″		142.72	
Pipe Repairs, Small Piping: Repack 30 Valves, reseat 7 Valves, repair 1 Valve; replace 2 Gaskets, 8 Valves, 5 Fittings, 0′ 6″ of Pipe and 100′ 6″ of Magnesia Covering		305.11	
			963.06
[fol. 3059] Coal Shed No. 1:			
Grissly. Made by Robins Conveying Belt Co., New York City. Grooved Rollers—8—Cast Iron. Size—9″ dia. x 48″ long: Install 6 New Rollers		$7.37	
Gasoline Tractor. Made by The Brooklyn Union Gas Co., Brooklyn, N. Y. Size—7′ 9″ x 3′ 0″ x 4′ 6″ high: Replace		1,000.00	
Pipe Repairs, Small Piping: Repack 2 Valves; replace 5 Valves, 1 Fitting & 50′ 0″ of Magnesia Covering		206.18	
			1,213.55
Exhauster Room (G):			
Exhausters—2. Made by Connersville Blower Co., Connersville, Ind. Capacity—84 cu. ft. per revolution. Serial Nos. 3134 & 3135:			
Serial No. 3134: Repack Exhauster	$26.08		
Serial No. 3133: Repack Exhauster	26.08		
		$52.16	
Oil Tank—1. Size—3′ 0″ dia. x 4′ 0″ high. Material—Steel: Paint		1.08	
[fol. 3060] Engine. Made by Buckeye Engine Co., Salem, O. Size—13″ x 24″. Serial No. 6110: Repack		14.20	
Oil Tank. Size—13¼″ dia. x 2′ 0″ high. Material—Steel: Paint		.19	
Exhauster. Made by Connersville Blower Co., Connersville, Ind. Capacity—84 cu. ft. per revolution. Serial No. 5823: Rebabbitt Bearing		35.36	
Engine. Made by Harrisburg Foundry & Machine Co., Harrisburg, Pa. Size—13″ x 24″. Serial No. 4863: New Valve Stem		14.68	

Pipe Repairs:

Small Piping: Repack 9 Valves	$4.92		
Large Piping: Replace 27' 1" of Pipe	1,300.00		
		1,304.92	
			1,422.59

[fol. 3061] Generator House (G):

Generator Sets—9. Made by The Bartlett Hayward Co., Baltimore, Md. Size—Generators, 12' 0" dia. Carburetters, 6' 3¼" x 9' 5" inside. Superheaters, 6' 3¼" x 9' 5" inside. Height overall, 46' 0". Wash Boxes, 8' 6" dia. x 5' 0" high. Seal Pots, 3' 0" dia. x 5' 0" high. Works Nos. 1, 2, 3, 4, 5, 6, 7, 8 & 9:

Works #1: Weld Shell cracked around Charging Doors; Weld cracked Cleaning Door Frame; Replace Ring in Levey Valve; Replace 38" Hydrogen Cross; Paint Generator..	$584.81	
Works #2: Weld Shell cracked around Charging Doors; Weld cracked Cleaning Door Frame; Weld Coaling Door and Door Frame; Replace 4 Ash Pan Door Frames; Replace 4 Ash Pan Doors; Paint Generator	409.21	
Works #3: New Shell Plate, 19' 2⅜" x 8' 3¼" x 7/16"; Weld cracked Charging Door Frame; Weld cracked Charging Door; Weld cracked Cleaning Door Frame; Reline 38" Hydrogen Cross; Replace Dust Pocket; Replace 1 36" Hydrogen Ell; Replace 30" Levey Body and Ring; Paint Generator	1,134.36	
Works #4: Weld cracked Charging Door Frame; Weld cracked Cleaning Door Frame; Replace Ash Pan Door Frames; Replace Ash Pan Doors; Replace Dust Pocket; Paint Generator	596.53	
[fol. 3062] Works No. 5: New Shell Plates, 19' 2¾ x 8' 3¼" x 7/16"; Weld Cracked Charging Door Frame; Weld Cracked Cleaning Door Frame; Replace 38" Hydrogen Cross; Replace Cast Iron Lintels; Paint Generator....	1,032.22	
Works No. 6: Weld Shell Cracked at Charging Door; Weld Cracked Charging Door Frames; Weld Cracked Charging Door; Weld Cracked Cleaning Door Frame; Reline 38" Hydrogen Cross; Paint Generator	105.67	
Works No. 7: Weld Shell Cracked at Charging Door; Weld Cracked Charging Door Frame; Replace Dust Pocket; Paint Generator; New Purge Stack	1,055.10	
Works No. 8: Weld Cracked Charging Door Frame; Reline 38" Hydrogen Cross; Replace 16" Hydrogen Tee; Replace Purge Nozzle; Oil Spray Connections, Cast Iron; Paint Generator; New Purge Stack.....	1,065.05	
Works No. 9: Oil Spray Connections, Cast Iron; Replace 3 Links on Five Doors; Paint Generator	54.37	
		6,037.12

Turbine. Made by B. F. Sturtevant Co., Boston, Mass. Rating—200 H. P.—2,160 R. P. M. Serial No. 56057: Repack Glands			14.20
[fol. 3063] Waste Heat Boiler. Made by The Babcock & Wilcox Co., New York City. Drums—1 54" dia. x 11' 11½" long. Tubes—182 4" dia. x 16' 0" long. Job No. 7217. Works No. 1: Reline Doors on Front of Boiler with Sheet Iron & Asbestos; Paint Boiler 2 Coats		55.64	
Tar Tank—1. Size—13' 0" x 3' 1" x 2' 7" deep. Material—Steel: Paint		2.95	
Pipe Covering—321' 0"		275.73	
Pipe Repairs:			
Small Piping: Repack 31 Valves; Replace 3 Gaskets; 2 Valves, 5 Fittings, 6' 5" of Pipe, & 46' 5" of Magnesia Covering	$110.94		
Large Piping: Repack 1 Valve; Repair 3 B. S. Joints & replace 2 Gaskets	17.73		
		128.67	
			6,514.31
Oxide Shed (D):			
Blower. Made by B. F. Sturtevant Co., Boston, Mass. Size—No. 5. Works No. 14: Rebabbitt Bearings..		17.68	
Engine. Made by New York Safety Steam Power Co., New York City. Size—7" x 7". Works No. 14:			
Overhaul	23.36		
New Fly Wheel	79.20		
		102.56	
[fol. 3064] Water Tank. Size—10" dia. x 2' 0" high. Material—Steel: Paint			.14
Pump. Made by Buffalo Steam Pump Co., Buffalo, N. Y. Size—6". Type—Centrifugal. Serial No. 34977: Clean Pump—Repack—Rebabbitt Bearings			26.04
Motor (Direct connected to above Pump). Made by General Electric Co., Schenectady, N. Y. Rating—25 H. P. Serial No. 457228: Clean Motor			11.68
Pump. Made by Worthington Pump & Machinery Corp., New York, N. Y. Size—10" x 7" x 10". Serial No. 178452: Overhaul			35.04
Pump. Made by Worthington Pump & Machinery Corp., New York, N. Y. Size—6" x 4" x 6". Serial No. 239508: Overhaul			23.36
Pump. Made by Worthington Pump & Machinery Corp., N. Y. Size—3" x 2" x 3". Serial No. 70256: Clean Pump			5.84
[fol. 3065] Pump. Made by Worthington Pump & Mach'y Corp., New York, N. Y. Size—5¼" x 4¾" x 5". Serial #144252: Overhaul			17.52
Pump. Made by Platt Iron Works, Dayton, Ohio. Size 4½" x 8" x 6". Serial #66951: Overhaul			17.52
Pumps—2. Made by J. Johnson Co., Brooklyn, N. Y. Size—6" x 4" x 6". Serial Nos. 7514 & 7514: Overhaul 2 Pumps			35.04
Pumps—2. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—4" x 6" x 8". Serial Nos. 17108 & 17109: Overhaul 2 Pumps			35.04

Oil Filter. Made by B. K. Elliott Co., Pittsburgh, Pa. Size—1' 4" dia. x 2' 0" high: Paint	.20	
Motors—2. Made by Wagner Electric Co., St. Louis, Mo. Rating—7½ H. P. Serial Nos. 127,023 & 161,822: Clean 2 Motors	11.68	
[fol. 3066] Starters—2. Made by General Electric Co., Schenectady, N. Y. Type—T-91-A. Serial Nos. 249,824 & 249,825: Clean Starters.....	5.84	
Scale. Made by Howe Scale Co., Rutland, Vt. Type—Portable, 4-Wheel Truck. Capacity—1 Ton. Platforms—3' 0" x 2' 3". Serial No. 742,063: Paint	3.00	
Scale. Made by The Fairbanks Co., New York, N. Y. Type—Portable. Capacity—1 Ton. Platform—3' 6" x 2' 6". Works No. 8: Overhaul	11.68	
Safety Seal Tank. Size—5' 0" x 2' 0" x 3' 6" high. Material—Steel: Paint	1.42	
Pipe Repairs, Small Piping: Repack 1 Valve	.32	
		361.60
[fol. 3067] Pump House B (K):		
Pump. Made by Alberger Pump & Condenser Co., New York, N. Y. Size—5", Centrifugal. Works #39: Replace Water Rings.....	15.68	
Pump. Made by Buffalo Steam Pump Co., New York, N. Y. Size—20" x 12" x 16". Works #1: Overhaul	35.04	
Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—9" x 10" x 12". Serial #12453: Overhaul Link Valve Motion	5.84	
Pumps—2. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—5" x 4" x 8". Serial Nos. 12577 & 12578:		
Serial #12577: Overhaul Link Valve Motion $5.84		
Serial #12578: Repack 5.64		
	11.48	
Pumps—2. Made by M. T. Davidson Co., New York, N. Y. Size—7" x 7" x 12". Serial Nos. 12454 & 12455: Repair (both pumps)—Overhaul Link Valve Motion (both pumps)	11.68	
[fol. 3068] Reservoirs—2. Made by Curtis Pneumatic Machinery Co., St. Louis, Mo. Size—20" dia. x 5' 0" high. Material—Steel: Paint	1.24	
Water Tank. Size—7' 0" x 4' 0", elliptical, x 7' 0" high. Material—Steel: Paint	4.37	
Pipe Covering—5' 0"	2.99	
Pipe Repairs, Small Piping: Repack 7 Valves, replace 4 Gaskets, 2 Valves, 1 Fitting, 1' 11" of Pipe & 31' 11" of Magnesia Covering	42.68	
		131.00
Pump House—Corrugated Steel (J):		
Pumps—2. Made by E. T. Davidson Co., Brooklyn, N. Y. Size—9" x 10" x 12". Serial Nos. 12452 & 12451:		
Serial No. 12452: Overhaul Valve Link Motion $5.84		
Serial No. 12451: Overhaul Valve Link Motion—New Slide 7.84		
	$13.68	13.68

[fol. 3069] Pump House—Fresh Water (J):

Pump. Made by Worthington Pump & Machinery Corp., New York City. Size—10" x 7" x 10". Serial No. 184,418: Repairs		5.84
Purifier House (B):		
Crane for Purifier Covers (Works Nos. 5, 6, 7 & 8). Carriage—Overhead. Capacity—14½ Tons: Replace Crosshead Operating Cylinder	$20.00	
Purifier Boxes—4. Made by The Bartlett Hayward Co., Baltimore, Md. Size—42' 0" x 30' 0" x 12' 0" deep. Seal—Dry. Works Nos. 5, 6, 7 & 8: Paint Covers	139.10	
Pipe Covering—5' 0"	3.65	
Pipe Repairs, Small Piping: Repack 4 Valves; Replace 1 Valve & 10' 0" of Magnesia Covering	16.22	
		178.97
Purifier House (O):		
Purifiers—1 Set of 4 Boxes. Made by The Bartlett Hayward Co., Baltimore, Md. Size—28' 0" x 24' 0" x 7' 0". Works Nos. 1, 2, 3 & 4. Seal—Dry:		
Paint Covers	$74.20	
Caulk Leaks	3.50	
	77.70	
[fol. 3070] Drip Tank—1. Size—1' 8" dia. x 12' 0" long: Paint	1.61	
Drip Tank—1. Size—1' 8" dia. x 2' 6" long. Material—C. I. Pipe: Paint	.36	
		79.67
[fol. 3071] Turbo-Generator Room (G):		
Turbines—2. Made by Westinghouse Elec. Mfg. Co., Pittsburgh, Pa. Size—200 H. P. Serial Nos. 2183 & 2182: Repack Gland on both Turbines		14.20
Yard:		
Condensers—3. Made by The Bartlett Hayward Co., Baltimore, Md. Size—29' 9" x 9' 3¼" x 15' 9¾" high. Tubes—1,435 3" dia. x 12' 1" long—C. I. Works Nos. 2, 3 & 4:		
Cast Iron End Plate, Works No. 2	$20.41	
Paint 3 Condensers	88.89	
	$109.30	
Condenser. Made by The Bartlett Hayward Co., Baltimore, Md. Size—29' 9" x9' 3¼" x 9¾". Tubes—1,435 3" dia. x 12' 1" long—C. I. Works No. 5:		
Cast Iron End Plate	$19.12	
Paint	29.63	
	48.75	
Pump. Made by W. & B. Douglas, Middletown, Conn. Size—1½". Type—Hand: Replace		18.00
Separating Tank. Size—25' 0" x 25' 0" x 8' 6" deep. Material—Steel: Paint Top		15.00
Gas Oil Tank—1. Size—54' 0" dia. x 30' 0" high. Material—Steel. Works No. 3: Paint		177.12

[fol. 3072] Gas Oil Tank—1. Size—35' 0" dia. x 21' 0" high. Material—Steel. Works No. 5:

Paint	$78.50	
New Crown	599.84	
		678.34
Gas Oil Tank—1. Size—40' 0" dia. x 24' 6". Material—Steel: Paint		104.04
Gas Tar Tank—1. Size—31' 0" x 13' 0" x 8' 0" high. Material—Steel. Works No. 6:		
Paint	$26.57	
New Crown	1,027.91	
		1,054.48
Tar Tank—1. Size—6' 6" x 13' 8". Material—Steel: Paint		8.28
Tar Tank—1. Size—19' 0" dia. x 15' 0" high. Material—Steel. Works No. 13: Paint		28.30
Tar Tank—1. Size—30' 0" dia. x 24' 6" high. Material—Steel. Works No. 2: Paint		72.38
Tar Tanks—3. Size—21' 0" dia. x 17' 0" high. Material—Steel. Works Nos. 9, 15 & 17: Paint		105.70
Tar Tanks—5. Size—16' 0" dia. x 15' 0" high. Material—Steel. Works Nos. 10, 11, 12, 14 & 16: Paint 2 Coats		114.60
[fol. 3073] Condenser (Fresh Water)—1. Made by The Bartlett Hayward Co., Baltimore, Md. Size—31' 2¾" x 6' 5¼" x 21' ¾" high. Works No. 1: Paint		38.01
Scrubbers (Shaving)—5. Made by The Bartlett Hayward Co., Baltimore, Md. Size—12' 0" dia. x 25' 0" high. Works Nos. 1, 2, 3, 4 & 5: Paint		177.25
Mast & Gaff. Made by Bond-Morrison Mfg. Co., New York City. Dimensions—Mast, 74' 0" high; Gaff, 28' 0" long. Material—Steel: Paint Mast & Gaff		10.00
Bucket. Made by The Hayward Co., New York City. Size—5' 10" x 4' 10" x 2' 3" deep. Type—Clam Shell. Capacity—1½ Tons. Serial No. 9305: Repairs		5.80
Ash Hoisting Apparatus:		
1 6" Craig Ridgeway Valve	$156.82	
Cylinder. Made by C. W. Hunt Co., West New Brighton, N. Y. Size—32" dia. x 24' 0" high. Type—Steam Hydraulic; Replace Gasket on Water Cylinder	11.82	
		168.64
Pipe Covering—59' 0"		44.98
Pipe Repairs:		
Small Piping: Repack 2 Valves; replace 1 Gasket, 1 Valve, 3 Fittings, 21' 4" of Pipe & 41' 4" of Magnesia Covering	$58.83	
Large Piping: Replace 1 Gasket & Repair 1 B. S. Joint	6.94	
		65.77
		3,044.74

[fol. 3074] Holders:

Holder. Made by R. D. Wood & Co., Philadelphia, Pa. Lifts—2. Tank—Brick, 104' 0" dia. x 25' 6" deep. Capacity—370,000 cu. ft. Works No. 2:			
Cleaning & Painting inside of column	$620.00		
Clean & Paint	1,102.65		
		$1,722.65	
Holder. Made by R. D. Wood & Co., Philadelphia, Pa. Lifts—3. Tank—Steel, 104' 0" dia. x 26' 3" deep. Capacity—575,000 cu. ft. Works No. 3:			
Repairing Leaks in Outer Lift Shell & Caulking Leaks in Tank Shell	$195.00		
Clean & Paint	1,899.61		
		2,094.61	
Holder. Made by Hoey, Kennedy & Co. Lifts—2. Tank—Brick, 96' 6" dia. x 24' 0" deep. Capacity—320,000 cu. ft. Works No. 1:			
Replace Leaky Rivets with Bolts	$65.00		
Clean & Paint	953.82		
		1,030.82	
Holder. Made by The Bartlett Hayward Co., Baltimore, Md. Tank—Steel, 62' 0" dia. x 21' 0" deep. Lifts—2. Capacity—105,000 cu. ft. Works No. 4:			
Clean & Paint		665.65	
			5,521.73

[fol. 3075] Miscellaneous:

General Inspection of Running Machinery, Gauges, etc.	2,500.00
Total	$21,975.14

[fol. 3076] The Brooklyn Union Gas Company—Equity Works

Blower Room (E):

Buffalo Blowers—2. Size—No. 11. Works Nos. 1 & 2. Belt driven by:			
Erie City Engines—2. Size—14" x 18". Serial Nos. 10105 & 9828—Works Nos. 1 & 2:			
Countershaft—6 New Bearings	$36.76		
Belt, Double Ply Leather, 14" wide:			
Renew 3 ft. of Belt	11.93		
		$50.69	
Connersville Blowers—2. Capacity—65 cu. ft. per revolution. Works Nos. 3 & 5. Direct connected to: N. Y. Safety Engines—2. Size—13" x 12". Serial Nos. 7992 & 8298—Works Nos. 3 & 5:			
Overhaul Nos. 3 & 5 Blowers		46.72	
Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—12" x 7" x 12". Serial No. 9720: Repack		8.36	
Water Tanks—2. Size—3' 0" dia. x 8' 4" high. Material—Steel. Top closed: Paint		4.46	
Pipe Repairs, Small Piping: Repack 1 Valve; Replace 2 Gaskets, 1 Fitting, 11' 6" of Pipe, and 11' 11" of Magnesia Covering		53.04	
			$163.27

[fol. 3077] Boiler House (M):

Boilers—2. Made by The Babcock & Wilcox Co., New York, N. Y. Type—Water Tube. Drums—2 30" dia. x 16' 0" long. Tubes—96 4" dia. x 16' 0" long. Works Nos. 4 & 5:			
Install 2 Drums on each Boiler	$4,326.14		
Breeching #4—5' 0" x 3' 0" x 4' 6" Paint	1.65		
Breeching #5—5' 0" x 2' 0" x 4' 6" Paint	1.43		
Stack, 4' 0" dia. x 66' 6" high Paint	18.44		
		$4,347.66	
Pipe Covering—12' 0"		86.00	
Pipe Repairs, Small Piping: Repack 4 Valves; Replace 4 Gaskets		5.54	
			4,439.20

Boiler House—Old (E):

Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—10" x 6" x 12". Serial No. 8190: Repack		$8.36	
Smith-Vaile Pump. Made by Platt Iron Works, Dayton, Ohio. Size—8" x 5" x 10". Serial No. 48145: Renew 2 Liners for Pump		51.68	
[fol. 3078] Pipe Covering—164' 0"		152.08	
Pipe Repairs, Small Piping: Replace 3 Gaskets, 1 Valve, 1 Fitting, 46' 2" of Pipe, and 13' 6" of Magnesia Covering		131.81	
			343.93

Condenser Room (C):

Fresh Water Condenser. Made by The U. G. I. Contracting Co., Philadelphia, Pa. Size—10' 0" dia. x 28' 0" high. Tubes—766 2¼" dia. x 23' 9" long—			
W. I. Works No. 1:			
Retube Condenser—766 Tubes	$5,346.68		
Paint	21.10		
		5,367.78	
Hot Scrubbers—2. Made by The U. G. I. Contracting Co., Philadelphia, Pa. Size—10' 0" dia. x 28' 0" high. Works Nos. 1 & 2:			
Paint	45.96		
New Wooden Trays required	1,527.00		
		1,572.96	
Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—4½" x 4" x 6". Serial No. 7262: Repack		7.10	
[fol. 3079] Pipe Covering—26' 0"		31.74	
Pipe Repairs:			
Small Piping: Replace 1 Fitting	$.40		
Large Piping: Replace 3 Gaskets; Repair 1 B. S. Joint	9.69		
		10.09	
			6,989.67

Engine & Exhauster House (L):

Pipe Repairs, Large Piping: Repair 1 B. S. Joint 3.24

Generator House (D):

Generator Set. Made by the U. G. I. Contracting Co., Philadelphia, Pa. Size—Generator, 8' 6" dia. x 15' 0" high. Carburetter—7' 0" dia. x 15' 0" high. Superheater—7' 0" dia. x 22' 0" high. Works No. 1: New Bottom Rim on Carburetter; New Bottom Rim on Superheater; Welding Bottom Angles; Reline Set 5,391.21

Generator Sets—2. Made by The U. G. I. Contracting Co., Philadelphia, Pa. Size—Generators—8' 6" dia. x 14' 0" high. Carburetters—7' 0" dia. x 15' 0" high. Superheaters—7' 0" dia. x 22' 0" high. Works Nos. 3 & 4:

[fol. 3080] 2 Generators: New Hopper Bottom Generator Shells, 8' 6" dia. x 14' 0" high x ¼" steel.....	$6,763.06	
2 Carburetters: New Bottom Rims, ¼" thick x 5' 0" high	224.20	
2 Superheaters: New Bottom Rims, ¼" thick x 4' 6" high	201.80	
Welding Bottom Angles	24.00	
Purge Stack No. 3, New Bottom	33.30	
Reline 2 Sets at $5,026.68.....	10,053.36	
		17,299.72

Coal Charging Buggies—2. Capacity—1,200 to 1,400 lbs. Wheels—2. Material—Steel: 2 New Backs.. 5.73

Coal Charging Cars—2. Made by G. L. Stuebner Iron Works, Long Island City, N. Y. Capacity—1,700 lbs. Wheels—4. Material—Steel: 2 New Plates 34.20

Pipe Covering—142' 0" 119.50

Pipe Repairs:

Small Piping: Repack 3 Valves; Replace 4 Gaskets, 4 Fittings, 20' 6" of Pipe, and 16' 0" of Magnesia Covering	$85.86	
Large Piping: Replace 2 Gaskets; Repair 2 B. S. Joints.....	12.26	
		98.12
		22,948.48

[fol. 3081] Meter House (A):

Meter. Made by Helme & McIlhenny. Size—14' 0" x 14' 0". Type—Wet. Serial No. 1882: Paint Meter, 2 Coats 22.15

Oil Tank House (G):

Oil Tanks—2. Size—20' 0" dia. x 12' 0" high. Material—Steel. Works Nos. 1 & 2: Paint 66.34

Pipe Shop (C):

Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—10" x 10" x 12". Serial No. 14263: Repack 8.36

Pump House (X):

Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—7" x 5" x 10". Serial No. 7441: New Piston Rod and Stuffing Box	$26.88	
Pipe Covering—42' 0"	25.42	
Pipe Repairs, Small Piping: Replace 3 Fittings, 4' 0" of Pipe, and 34' 0" of Magnesia Covering..	43.48	
		95.78

[fol. 3082] Pump House—Yard Shed (K):

Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—7" x 6" x 10". Serial 26898: Repack	$7.10	
Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—8" x 7" x 12". Serial 29695: Repair—Repack	14.20	
		21.30

Purifier House (B):

Purifier Boxes—4. Made by The U. G. I. Contracting Co., Philadelphia, Pa. Size—24' 0" x 20' 0" x 6' 0" deep. Works Nos. 1, 2, 3 & 4: New Covers for 4 Boxes	$4,287.36	
Pump. Made by Worthington Pump & Mach'y Corp., New York, N. Y. Size—4½" x 2¼" x 4". Serial 263218: 2 New Steel Rods	27.52	
Pump. Made by Worthington Pump & Mach'y Corp., New York, N. Y. Size—7½" x 4½" x 10". Serial 218,980: General Overhauling	23.36	

[fol. 3083] Pump. Made by Guild & Garrison, Brooklyn, N. Y. Size—5" x 3" x 7". Works No. 13:

New Bronze Piston Rod	$15.85	
Overhaul	11.68	
		27.53

Pump. Made by Guild & Garrison, Brooklyn, N. Y. Size—8" x 4½" x 10". Works No. 14: New Liner and Set of Valves	40.48	
Engine. Made by New York Safety Steam Power Co., New York, N. Y. Size—13" x 12". Serial No. 7743: Repair	430.40	
Safety Seal. Size—5' 0" x 2' 0" x 3' 6" high. Material—Steel: Paint	1.42	
Pipe Covering—10' 0"	5.90	
		4,843.97

Yard:

Fresh Water Condensers—2. Made by Smith & Sayre. Size—3' 0 dia x 20' 0" high. Tubes—390 2½" dia. x 14' 0" long. Works Nos. 2 & 3:

Retube 2 Condensers—780 Tubes	3,210.48	
Paint	13.56	
		3,224.04

[fol. 3084] Pump. Made by Cameron Steam Pump Works, New York, N. Y. Size—6" x 4" x 7". Works No. 17: New Piston Rod	16.68	
Settling Tank. Size—40' 0" dia. x 20' 0" high. Material—Steel: Paint Inside and Outside, 2 Coats	120.58	

Oil Tank. Size—30′ 0″ dia. x 30′ 0″ high. Material—Steel. Works No. 3: Paint	84.79	
Drip Oil Tanks—2. Size—3′ 0″ dia. x 4′ 6″ high. Material—Steel: Paint	2.36	
Tar Tank. Size—14′ 0″ dia. x 9′ 0″ high. Material—Steel: Replace	555.00	
[fol. 3085] Coke Filter. Size—7′ 0″ dia. x 4′ 0″ high. Material—Steel: Paint	2.78	
Pipe Repairs, Small Piping: Replace 3 Fittings, 4′ 0″ of Pipe, and 14′ 0″ of Magnesia Covering	29.52	
		4,035.75
Holders:		
Relief Holder. Made by Laurel Iron Works, Philadelphia, Pa. Capacity—430,000 cu. ft. No. of Lifts—3. Tank, Brick, 90′ 0″ dia. x 27′ 4″ deep. Works No. 1: Clean out Tank—Rivet Shell—$\frac{5}{8}$″ Rivets—Clean and Paint Inside of Columns—Refill with Water—Paint Holder		11,194.77
Miscellaneous:		
General Inspection of Running Machinery, Gauges, etc.		1,000.00
Total		$56,176.21

[fol. 3086] The Brooklyn Union Gas Company—Citizens Works

Blower House (H):		
New Explosion Head on Air Line—#2 Blower	$5.00	
Pipe Repairs, Small Piping: Repack 4 Valves: Replace 5 Gaskets, 1 Valve, and 10′ 0″ of Magnesia Covering	19.37	
		24.37
Boiler House (H):		
Boilers—2. Made by Aultman & Taylor Machinery Co., New York, N. Y. Drums—2 3′ 0″ dia. x 24′ 0″ long. Tubes—126 4″ dia. x 18′ 0″ long.		
Works Nos. 1 & 2:		
New Door on front of Boiler #2	$10.19	
Paint 2 Steel Stacks. Six 3′ 6″ dia. x 70′ 0″ high — $33.85		
Renew Lower 4′ 6″ of Stacks — 151.33		
	185.18	
Paint 2 Breechings. Size—3′ 6″ dia. x 5′ 0″ long	2.42	
		197.79
Boilers—2. Made by Aultman & Taylor Machinery Co., New York, N. Y. Drums—2 3′ 0″ dia. x 24′ 0″ long. Tubes—144 4″ dia. x 18′ 0″ long. Works Nos. 3 & 4: New Doors for Boilers	37.76	

Steel Stacks—2. Size—4′ 0″ dia. x 80′ 0″ high:			
New Bottom Sections—2..	96.08		
Paint Stacks—2.....	44.21		
		140.29	
Paint Breechings—2. Size 4′ 0″ dia. x 6′ 0″ long		3.32	
			181.37
[fol. 3087] Boiler. Made by Aultman & Taylor Machinery Co., New York N. Y.			
Works # 5:			
Stack (for above boiler). Size—5′ 0″ dia. x 90′ 0″ high: Paint.....		$31.09	
Breechings (for above boiler). Size—5′ 0″ dia. x 6′ 0″ long: Paint		2.07	
			33.16
Pipe Covering—29′ 0″			22.75
Pipe Repairs, Small Piping: Repack 5 Valves; Replace 4 Gaskets, 1 Valve, 7′ 0″ of Pipe, and 17′ 0″ of Magnesia Covering			67.82
			502.89
Coal Hopper House (F):			
Pipe Covering—12′ 0″			$7.46
Pipe Repairs, Small Piping: Replace Gasket			.86
			8.32
[fol. 3088] Engine Room (B):			
Engine (for Exhauster, Serial No. 1543). Made by Buckeye Engine Co., Salem, Ohio. Size—15¼″ x 18″. Serial No. 5268. Overhaul Engine			$118.08
Engine (for Exhauster, Serial No. 3177). Made by Buckeye Engine Co., Salem, Ohio. Size—15 1/4″ x 26 1/2″ x 24″. Serial No. 6125: Repack 15 1/4″ Cylinder			8.36
Exhauster. Made by Connersville Blower Co., Connersville, Ind. Rating—35.7 cu. ft. per revolution. Serial No. 2081: Rebabbitt Bearing			17.68
Engine (for Exhauster, Serial No. 2081). Made by Buckeye Engine Co., Salem, Ohio. Size—15 1/4″ x 18″. Serial No. 5649: Overhaul Steam Cylinder			11.68
Pipe Covering—14′ 0″			14.18
Pipe Repairs, Small Piping. Repack 2 Valves; Replace 14 Gaskets, 1 Valve, 2 Fittings, and 10′ 0″ of Magnesia Covering			56.33
			$226.31
[fol. 3089] Exhauster Room (X):			
Exhauster. Made by Connersville Blower Co., Connersville, Ind. Rating—84 cu. ft. per revolution. Serial #2200: New Sleeves—4; Repack			$367.92
Pipe Covering—3′ 0″			3.87
Pipe Repairs:			
Small Piping: Repack 13 Valves; Replace 7 Gaskets, 1 Valve, 6 Fittings, 14′ 0″ of Pipe, and 74′ 0″ of Magnesia Covering		$116.59	
Large Piping: Replace Gasket		7.50	
			124.09
			495.88

Generator House (H):

Williamson Generator Sets—4. Made by The Bartlett Hayward Co., Baltimore, Md. Size—Generators, 12′ 0″ dia. Carburetters, 14′ 0′. Superheaters, 14′ 0″ dia. Height, overall, 46′ 0″. Wash Boxes, 13′ 6 5/8″ x 9′ 6 5/8″ x 5′ 0″. Works Nos. 1, 2, 3 & 4:

Paint	$113.19	
Repack Rods on 16 Hydraulic Cylinders (Generators)	55.20	
New Generator Shells, Castings, Doors, Generator Linings and Tops	91,878.52	
		$92,046.91
Hydraulic Tank—1. Size—2′ 6″ x 7′ 3″. Material—Steel: Paint		1.48
[fol. 3090] Three Shell Generator Sets—3. Made by The Bartlett Hayward Co., Baltimore, Md. Size—Generators, 12′ 0″ dia. x 18′ 0″ high. Carburetters, 11′ 0″ dia. x 17′ 8″ high. Superheaters, 11′ 0″ dia. x 25′ 10″ high. Wash Boxes, 13′ 6″ dia. x 5′ 0″ high. Seal Pots, 3′ 10″ dia. x 3′ 6″ deep. Works Nos. 5, 6 & 7: Paint: 7 doz. Hinge Bolts; New Screens around Levey Valves; Repack Rods on 12 Hydraulic Cylinders of Generators: Repairs to Tops—3—Welding		577.04
Oil Heaters—3. Made by National Pipe Bending Co., New Haven, Conn. Size—2′ 0″ dia. x 5′ 0″ high. Works Nos. 3, 4 & 5: Paint		2.28
Steel Charging Cars—6. Made by G. L. Stuebner Iron Works, Long Island City, N. Y. Size—6′ 6″ x 3′ 0″ x 2′ 0″. Capacity—1 Ton. Material—Steel: New Bodies—5; Replace one		381.94
Pipe Covering—332′ 0″		367.41
[fol. 3091] Pipe Repairs, Small Piping: Repack 22 Valves; Replace 16 Gaskets, 2 Valves, 3 Fittings, 18′ 0″ of Pipe, and 69′ 0″ of Magnesia Covering		201.84
		93,578.90

Office (A):

Pipe Covering—41′ 0″	27.07

Pump House No. 1 (P):

Pumps—2. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—12″ x 12″ x 12″. Serial Nos. 10033 & 10034:

Serial No. 10033—Repack	$8.36	
Serial No. 10034—Repack—Overhaul	25.88	
		$34.24
Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—14″ x 8 1/4″ x 14″. Serial No. 10035: Repack—Overhaul		25.88
Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—6″ x 5″ x 10″. Serial No. 10038: Repack		7.10

[fol. 3092] Pump. Made by Worthington Pump & Machinery Corp., New York, N. Y. Size—7 1/2" x 4 1/2" x 10". Serial #223,124: Repack		7.10	
Pipe Repairs, Small Piping: Repack 2 Valves; Replace 2 Gaskets, 1 Fitting, and 10' 0" of Magnesia Covering		23.23	
			97.55
Pump House No. 2 (K):			
Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—8" x 8" x 10". Serial #10042: Repack—Overhaul			18.78
Pump House (T):			
Pumps—2. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—18" x 18" x 18". Serial Nos. 19029 & 19030:			
Serial #19029—Overhaul	$35.04		
Serial #19030—Repack	8.36		
		$43.40	
[fol. 3093] Pipe Repairs, Small Piping: Repack 1 Valve; Replace 1 Valve, 3 Fittings, and 30' 0" of Magnesia Covering		34.57	
			77.97
Pump House (S):			
Pipe Repairs:			
Small Piping: Repack 13 Valves; Replace 8 Gaskets, 2 Valves, 15' 0" of Pipe, and 35' 0" of Magnesia Covering		115.18	
Large Piping: Repair 1 B. S. Joint		1.21	
			116.39
Pump Room in Blower Lean-To (H):			
Tank. Size—4' 0" x 7' 0" x 7' 0". Material—Steel: Paint		4.00	
Pipe Repairs, Small Piping: Replace 2 Gaskets		2.00	
			6.00
Purifier House No. 1 (I):			
Purifier Boxes—4. Made by The Bartlett Hayward Co., Baltimore, Md. Size—30' 0" x 24' 0" x 5' 0" deep. Works Nos. A, B, C & D: Paint [fol. 3094] Covers		89.06	
Purifier Boxes—4. Made by The Bartlett Hayward Co., Baltimore, Md. Size 30' 0" x 28' 0" x 7' 6" deep. Works Nos. 1, 2, 3 & 4: Paint Covers		102.92	
Scrubbers (Shaving)—3. Made by The Bartlett Hayward Co., Baltimore, Md. Size—12' 0" dia. x 25' 0" high. Works Nos. 1, 2 & 3: Paint		106.35	
Pipe Covering—15' 0"		10.35	
Pipe Repairs:			
Small Piping: Repack 1 Valve; replace 1 Valve, 2 Fittings & 20' 0" of Magnesia Covering	$48.73		
Large Piping: Overhaul 2 Valves & Repair 10 B. S. Joints	106.74		
		155.47	
			464.95

Purifier House No. 2 (I):

Purifier Boxes—4. Made by The Bartlett Hayward Co., Baltimore, Md. Size—44' 0" x 36' 0" x 13' 4". Works Nos. 1-A, 2-B, 3-C & 4-D: Paint Covers	152.96	
Pipe Covering—61' 0"	49.43	
[fol. 3095] Pipe Repairs:		
Small Piping: Repack 3 Valves; Replace 2 Gaskets, 2 Valves, 4 Fittings, 24' 0" of Pipe, and 74' 0" of Magnesia Covering	$94.34	
Large Piping: Repair 5 B. S. Joints	28.08	
	122.42	
		323.91

Store Room (B):

Pump. Made by Worthington Pump & Machinery Corp., New York, N. Y. Size—7 1/2" x 4 1/2" x 10". Serial #223,165: Overhaul	46.72	
Pump. Made by Worthington Pump & Machinery Corp., New York, N. Y. Size—10" x 6" x 10". Serial #114,941: Overhaul	46.72	
		93.44

Yard:

Engine. Made by Mead-Morrison Mfg. Co., New York, N. Y. Size—12" x 15". Double Cylinder. Serial #17875. Hoisting Drum. Made by Mead-Morrison Mfg. Co., New York, N. Y. Size—40" dia. x 15" face: Reline Brakes on Drum	21.68	
[fol. 3096] Engine. Made by Rawson & Morrison Mfg. Co., New York, N. Y. Size—7" x 10". Serial No. 13657: 4 New Grease Cups, 2 Crosshead Shoes, Clutch Lining, 2 Pins & General Overhauling	$86.88	
Wagon Loader. Made by Jeffrey Mfg. Co., Columbus, Ohio. Type—Bucket. Serial No. 275: Repairs—1 New Bucket, 17" x 9" x 7"	16.68	
Wagon Loaders—2. Made by George Haiss Mfg. Co., New York, N. Y. Type—Belt. Serial Nos. B-4709 and B-4708: Repairs—2 Machines	46.72	
Condensers—2. Made by The Bartlett Hayward Co., Baltimore, Md. Size—32' 10 3/4" x 6' 11 1/2" x 14' 6 3/4". Tubes—792—4" C. I., 12' 4" long. Works Nos. 1 and 2: Paint	84.54	
Condenser. Made by The Bartlett Hayward Co., Baltimore, Md. Size—34' 0 3/4" x 6' 11 1/2" x 14' 7 3/4". Tubes—792 4" C. I., 12' 4" long. Works No. 3: Paint	28.82	
[fol. 3097] Condensers—2. Made by The Bartlett Hayward Co., Baltimore, Md. Size—42' 0" x 9' 3 1/2" x 15' 9 3/4". Works Nos. 6 & 7: Paint	38.92	

Scrubbers—3. Made by The Bartlett Hayward Co., Baltimore, Md. Size—12' 0" dia. x 25' 0" high. Works Nos. 4, 5 & 6:		
Repairing 30' 0" of 8" Air Line..	$128.70	
6 New Doors on Scrubbers, 6" x 12"	72.00	
Paint	106.35	
		307.05
Water Tank. Size—26' 0" dia. x 15' 9" high. Material—Steel. Works #6:		
New Crown	365.54	
Paint	43.62	
		409.16
Tar Tanks—2. Size—12' 0" dia. x 32' 0" high. Material—Steel. Works #8 & 9:		
Plug 1 Rivet Hole Works #8	1.00	
Paint 2 Tanks	63.44	
		64.44
Oil Tank. Size—35' 0" dia. x 35' 0" high. Material—Steel. Works No. 10:		
Caulk Seam	5.80	
Paint	115.46	
		121.26
[fol. 3098] Oil Tank. Size—50' 0" dia. x 30' 0" high. Material—Steel. Works #11:		
Caulk Seam	$5.80	
Paint	160.22	
New Top	2,602.81	
		2,768.83
Oil Tank. Size—54' 0" dia. x 40' 0" high. Material—Steel. Works #12:		
Caulk Seam	$5.80	
Paint	217.82	
		223.62
Water Tank. Size—5' 0" dia. x 4' 0" high. Material—Steel. Works #22: Paint		1.97
Separating Tank. Size—31' 0" x 13' 0" x 8' 6" high. Material—Steel. Works #15: 6 New Doors		50.20
[fol. 3099] Separating Tanks—3. Size—25' 0" x 8' 0" deep. Works Nos. 32, 33 & 34: Paint		51.30
Tar Extractors—4. Made by The Bartlett Hayward Co., Baltimore, Md. Size—6' 6" dia. x 11' 0" high. Works Nos. 1, 2, 3 & 4: Paint		12.37
Tank—1. Made by The Bartlett Hayward Co., Baltimore, Md. Size—23' 0" x 21' 6". Material—Steel: Paint		47.26
Tanks—5. Size—8' 0" dia. x 32' 0" long. Material—Steel: Paint		107.37
Tank—1. Size—20' 0" dia. x 21' 0" high. Material—Steel: Paint		39.21
Tank—1. Size—15' 0" dia. x 8' 0" deep. Material—Brick. Top—Semi-Circular Wood. Works #16: Replace		1,219.16
[fol. 3100] Pipe Covering—28' 0"		29.96

Pipe Repairs:			
Small Piping: Repack 17 Valves; Replace 15 Gaskets, 4 Valves, 8 Fittings, and 50′ 0″ of Magnesia Covering....	$97.16		
Large Piping: Replace 1 Gasket and Repair 1 B. S. Joint	10.99		
		108.15	
			5,885.55
[fol. 3101] Holders:			
Holder. Made by The Bartlett Hayward Co., Baltimore, Md. No. of Lifts—2. Tank, Brick, 115′ 9″ dia. x 26′ 7″ deep.			
Capacity—493,000 cu. ft. Works No. 1:			
Point up 100 sq. ft. of Brickwork..	$15.00		
New Tank Roller	65.00		
Paint	1,323.98		
		$1,403.08	
Holder. Made by The Bartlett Hayward Co., Baltimore, Md. No. of Lifts—2. Tank, Brick, 86′ 0″ dia. x 24′ 6″ deep. Capacity—245,000 cu. ft. Works No. 2:			
New Bushing and Shaft on Top Carriage Wheels of Inner Section	$30.00		
Paint	819.86		
		849.86	
Holder. Made by The Bartlett Hayward Co., Baltimore, Md. No. of Lifts—2. Tank, Brick, 86′ 6″ dia. x 26′ 0″ deep.			
Capacity—246,000 cu. ft. Works No. 3:			
New Tank Roller—Shafts & Bushings	125.00		
Paint	863.97		
		988.97	
			3,241.91
Miscellaneous:			
General Inspection of Running Machinery, Gauges, etc.			2,500.00
Total			$107,690.19

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The Brooklyn Union Gas Company—Twelfth Street Holder Station

Pipe Covering—12′ 0″			$11.84
Pipe Repairs:			
Small Piping: Replace 8′ 0″ of Pipe, 1 Coupling, and 1 Gasket		$14.09	
Large Piping: Repair 1 B. S. Joint		.61	
			14.70
Holder—1. Capacity 5,000,000 cu. ft. Steel. Dia. of Tank—192′ 9″ x 40′ 1″ high. No. of Lifts—5; Paint			4,744.32
Miscellaneous: General Inspection of Running Machinery, Gauges, etc.			300.00
Total			$5,070.86

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The Brooklyn Union Gas Company—Third Avenue Holder Station

Holder. Capacity—985,000 cu. ft. Brick Tank, 132' 6" dia. x 28' 8" high. Lifts—three:		
Point up Brick Tank	$7.50	
Paint	2,184.78	
		$2,192.28
Boiler House. Hazelton Boilers—2. Made by The Porcupine Co., Bridgeport, Conn. Works Nos. 1 and 2:		
4 New Handles on Doors of Boilers	6.92	
Re-tube Boilers	1,714.99	
		$1,721.91
Pipe Covering—29' 3"		29.26
Pipe Repairs, Small Piping: Replace 1 Union; Repack 1 Valve		.86
Miscellaneous: General Inspection of Running Machinery, Gauges, etc.		500.00
Total		$4,444.31

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The Brooklyn Union Gas Company—Front Street Holder Station

Boiler House. Pump. Made by Guild & Garrison, Brooklyn, N. Y. Size—8" x 4 3/4" x 9". Works No. 1: Overhaul	$23.36
Pipe Covering—44' 0"	33.24
Pipe Repairs, Small Piping: Replace 2 Valves, 6' 0" of Pipe and 16' 0" of Magnesia Covering	37.63
Holder—1. Capacity—580,000 cu. ft. Brick Tank 109' 3" dia. x 34' 0" deep. Lifts—2: Paint	1,446.07
Holder—1. Capacity—1,146,000 cu. ft. Brick Tank 132' 0" dia. x 32' 0" deep. Lifts—3: Paint	2,316.60
Miscellaneous: General Inspection of Running Machinery, Gauges, etc.	300.00
Total	$4,158.90

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The Brooklyn Union Gas Company—Plymouth Street Holder Station

Boiler Room. Boiler. Made by Logan Iron Works, Brooklyn, N. Y. Type—Fire Tube, Horizontal. Drum—54" dia. x 16' 0". Tubes—54—3 1/2" dia. x 16' 0". Works No. 1: Renew Pitted Fire Sheet	$1,690.50
Pipe Covering—20' 0"	11.80
Holder—1. Capacity—296,000 cu. ft. Brick Tank—93' 8" dia. x 28' 4" deep. Lifts—2: Paint	1,003.63
Holder—1. Capacity—299,000 cu. ft. Brick Tank—92' 8 1/2" dia. x 26' 3" deep. Lifts—2: Paint	987.70
Holder—1. Capacity—301,000 cu. ft. Brick Tank—93' 0" dia. x 26' 3" deep. Lifts—2: Paint	1,006.32
Miscellaneous: General Inspection of Running Machinery, Gauges, etc.	100.00
Total	$4,799.95

[fol. 3106] Page 93

The Brooklyn Union Gas Company—Rutledge Street Holder Station

Pipe Repairs, Small Piping: Repack 1 Valve	$.32
Holder—1. Capacity—1,056,000 cu. ft. Brick Tank—152' 6" dia. x 33' 0" deep. Lifts—2: Paint	2,199.60
Miscellaneous: General Inspection of Running Machinery, Gauges, etc.	300.00
Total	$2,499.92

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The Brooklyn Union Gas Company—Skillman Peoples Holder Section

Pipe Covering—10' 0"	$7.30
Holder—1. Capacity—553,000 cu. ft. Brick Tank—96' 10" dia. x 28' 0" deep. Lifts—3: Paint	1,427.40
Holder—1. Capacity—539,000 cu. ft. Steel Tank. 91' 9" dia. x 32' 4" deep. Lifts—3: Paint	1,934.40
Miscellaneous: General Inspection of Running Machinery, Gauges, etc.	100.00
Total	$3,469.10

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The Brooklyn Union Gas Company—Skillman Nassau Holder Station

Pipe Repairs, Small Piping: Repack 1 Valve	$.32
Holders. Holder—1. Capacity—304,000 cu. ft. Brick Tank—92' 6" dia. x 27' 0" deep. Lifts—2: Paint	978.90
Miscellaneous: General Inspection of Gauges, etc.	100.00
Total	$1,079.22

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The Brooklyn Union Gas Company—Wythe Avenue Holder Station

Boiler Room. Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—6" x 4" x 8". Serial No. 8286: New Bronze Rods, Glands, Valve on Steam End, Steel Valve Rod, Valve & Seats on Water End	$108.56
Exhauster Room No. 1-A. Tachometer. Made by Schuchardt & Schutte. Type—Vertical. Serial No. 17749: Replace	97.08

Holders:

Holder. Made by The Bartlett Hayward Co., Baltimore, Md. Capacity—5,000,000 cu. ft. Size—Steel Tank 192' 9" dia. x 40' 1" deep. Works No. 1:		
Replace 12 New Shafts and Bushings of Rollers	$60.00	
Paint Holder	4,744.32	
		$4,804.32

Holder. Made by The Bartlett Hayward Co., Baltimore, Md. Capacity—5,000,000 cu. ft. Size—Steel Tank, 191' 0" dia. x 40' 9" deep. Works No. 2:			
Install 18 New Shafts & Bushings	90.00		
Paint	4,757.28		
Remove Vertical Legs	16,233.72		
		21,081.00	
[fol. 3110] Page 97			25,885.32
Pipe Covering—70' 0"			45.50
Pipe Repairs:			
Small Piping: Repack 7 Valves; Replace 1' 0" of Pipe and 1' 0" of Magnesia Covering	$6.09		
Large Piping: Repair 1 B. S. Joint	2.02		
			8.11
Miscellaneous: General Inspection of Running Machinery, Gauges, etc.			600.00
Total			$26,744.57
[fol. 3111] Page 98			
The Brooklyn Union Gas Company—Scholes Street Holder Station			
Exhauster Room No. 2:			
Pump. Made by M. T. Davidson Co., Brooklyn, N. Y. Size—4 1/2" x 2 1/2" x 6". Serial No. 5284: New Piston, Glands, Valve, Seats and Rods	$43.07		
Pump. Made by Worthington Pump & Machinery Corp., New York, N. Y. Size—4 1/2" x 2 3/4" x 4". Works No. 4: New Seats, Valves, Springs, Guards and Valve Plate	23.48		
			$66.55
Holder. Made by The Bartlett Hayward Co., Baltimore, Md. Capacity—1,499,000 cu. ft. Steel Tank—142' 0" dia. x 36' 6" deep.			
Supply 10 Rollers of Top Carriages with Bushings and New Shafts—Renew some of Grip Galley Planks	70.00		
Paint	2,204.64		
			2,274.64
Miscellaneous: General Inspection of Running Machinery, Gauges, etc.			300.00
Total			$2,641.19
[fol. 3112] Page 99			
The Brooklyn Union Gas Company—Belmont Avenue Holder Station			
Holder—1. Capacity—3,250,000 cu. ft. Steel Tank, 170' 0" dia. x 42' 3" deep. Lifts—4: Paint			$3,690.12
Miscellaneous: General Inspection of Running Machinery, Gauges, etc.			300.00
Total			$3,990.12

[fol. 3113] Page 100

The Brooklyn Union Gas Company—Union Street Holder Station

Pipe Covering—10′ 0″	$6.90
Holder—1. Capacity—500,000 cu. ft. Steel Tank—92′ 0″ dia. x 29′ 9″ deep. Lifts—3: Paint	1,767.36
Miscellaneous: General Inspection of Running Machinery, Gauges, etc.	100.00
Total	$1,874.26

[fol. 3114] Page 101

The Brooklyn Union Gas Company—Jamaica Holder Station

Pipe Repairs, Small Piping: Replace 1 Valve	$18.82
Holder—1. Capacity—500,000 cu. ft. Steel Tank, 100′ 0″ dia. x 25′ 10″ deep. Lifts—3: Paint	1,775.20
Miscellaneous: General Inspection of Running Machinery, Gauges, etc.	300.00
Total	$2,094.02

[fol. 3115] Page 102

The Brooklyn Union Gas Company—Keap Street Holder Station

Pipe Repairs, Small Piping: Repack 1 Valve	$.32
Holder—1: Capacity—370,000 cu. ft. Brick Tank—104′ 0″ dia. x 20′ 11″ deep. Lifts—2: Paint	967.20
Miscellaneous: General Inspection of Gauges, etc.	100.00
Total	$1,067.52

[fol. 3116] PLAINTIFF'S EXHIBIT 294 VV

Extract from Minutes of Meeting of the Board of Directors of the Williamsburgh Gas Light Company Held Monday May 13, 1867

Mess. D. T. Willets and Thomas the Committee appointed April 1, 1867, to negotiate for the Greenpoint Gas Light Co.'s Works and property &c. reported havin*t* purchased the same for the sum of fifty ($50,000) thousand dollars and assumed a Mortgage upon the property of Six thousand ($6,000) dollars, and that they has received on May 2, 1867 a transfer to B. H. Howell, President of 1,540 shares of the Greenpoint Gas Light Co. Stock, for which $31.25 per share had been paid, making $48,125. That 60 shares of the stock remained yet to be transferred, the party holding the same being absent from the County but assurance having been received that it would be transferred

in like manner as the balance of the Stock. The Committee referred for further information to the Minutes of the Meeting of the Directors of the Greenpoint Gas Light Co. May 2, 1867

I hereby certify that I have compared the above with the original minutes of the Board of Directors of the Williamsburgh Gas Light Company, meeting held May 13th, 1867, and that the same is a true and correct transcript therefrom.

(Signed) F. R. Wogan, Assistant Secretary the Brooklyn Union Gas Company. (Seal.)

[fol. 3117] PLAINTIFF'S EXHIBIT 296

Brooklyn Union Gas Company

List of books of the Vendor Companies on hand April 1, 1924

Williamsburgh Gas Light Company:

Cash Books,	1		Nov. 15, 1850—Dec. 1857.
	2		Jan. 1859—Dec. 1862.
	3	C	Jan. 1863—May 31, 1868.
	4	C	June 1, 1868—Dec. 31, 1868.
	5	D	Jan. 2, 1869—Mar. 31, 1873.
	6	D	Apr. 1, 1873—Dec. 31, 1874.
	7	E	Jan. 2, 1875—Dec. 31, 1880.
	8	F	Jan. 3, 1881—Dec. 31, 1884.
	9	G	Jan. 2, 1885—Dec. 31, 1890.
	10	H	Jan. 2, 1891—Nov. 2, 1895.
Journals,	11	B	Jan. 1, 1855—Dec. 31, 1862.
	12	C	Jan. 1, 1863—Dec. 31, 1868.
	13	D	Jan. 1, 1869—Dec. 31, 1874.
	14	E	Jan. 1, 1875—Dec. 31, 1880.
	15	F	Jan. 1, 1881—Dec. 31, 1884.
	16	G	Jan. 1, 1885—Dec. 31, 1890.
	17	H	Jan. 1, 1891—Oct. 31, 1895.

Ledgers,

18 A 1850—1855.
19 B 1855—Dec. 31, 1862.
20 C 1863—Dec. 31, 1868.
21 D 1869—Dec. 31, 1874.
22 E 1875—Dec. 31, 1860.
23 F 1881—Dec. 31, 1884.
24 G 1885—Dec. 31, 1890.
25 H 1891—Oct. 31, 1895.
26

Miscellaneous—Stock Holders.

27 Certificate Receipt Book.
28 Cost Statements.
29 Stock Ledger.
30 Certificate—Interest Dividend.
31 Index Consumers Ledger.
32 Manufacturing Costs.
33 Comparative Statements.
34 Ledger E Index.
35 Ledger F Index.
36 Comparative Statement.

Citizens Gas Company of Brooklyn:

Journals, 37 April 1, 1892—Oct. 31, 1895.
38

Ledgers, Special Accounts Apr. 1, 1892—Oct. 31, 1895.
39

Miscellaneous—Stock Subscription Ledger.

40 Invoice Book No. 1.
41 Engineer's Statements.
42 Stock Dividend Book No. 3.
43 Daily Works Reports.
44 Dividend & Interest Record.
45 Dividend & Interest Record.
46 Stock Ledger.
47 Stock Ledger.

Union Gas Light Company:

Cash Book,	48	Nov. 22,1861—Dec. 31, 1880.
Ledgers,	49	Dec. 26, 1861—1865.
	50	Apr. 1, 1892—Nov. 4, 1895.
	51	

Miscellaneous—Stock Ledger.

Citizens Gas Light Company:

Ledgers,	52	Apr. 1, 1892—Nov. 4, 1895.

Metropolitan Gas Light Company:

Journals,	53	A—Dec. 30, 1871—Oct. 31, 1895.
Ledgers,	54	A—Dec. 30, 1871—Oct. 31, 1895.
	55	

Miscellaneous—Stock Ledger.

56	City Lighting.
57	Executive Committee Book—Bills Payable.
58	Statements.
59	Stock Ledger Balances.
60	Stock Ledger Balances.
61	Statements.
62	Stock Certificate Receipt Book.
63	Stock Ledger Balances.
64	Balance Book.

Fulton Municipal Gas Company:

Cash Books,	65	#9 Nov. 16, 1886—May 2, 1888.
	66	10 May 3, 1888—May 31, 1892.
	67	11 June 1, 1892—Mar. 31, 1895.
Journals,	96	A—1849—July 1, 1858.
	69	4 July 20, 1887—Nov. 15, 1895.
Ledgers,	70	1 Dec. 15, 1879—Apr. 14, 1888.
	71	B Aug. 14, 1888—Nov. 5, 1895.
	72	

Miscellaneous—Production Figures.

73 Consumers Ledger.
74 Meter Repair Record.
75 Manufacturing Reports.
76 Manufacturing Reports.
77 Manufacturing Reports
78 Stock Ledger B.
79 Service Ledger #2.
80 Cost Statement #3.
81 Production Record.
82 Gas Consumed & Sold—Fulton & Nassau.
83 Monthly Statements—Metropolitan.

Brooklyn Gas Light Company:

Cash Books,	84	1—Apr. 10, 1849—July 31, 1851.
	85	3—July 1, 1852—May 5, 1855.
	86	4—May 5, 1855—May 31, 1860.
	87	5—Sept. 5, 1860—Apr. 29, 1865.
	88	6—May 1, 1865—Jan. 23, 1869.
	89	7—Jan. 30, 1869—Oct. 31, 1874.
	90	8—Nov. 2, 1874—Feb. 2. 1876.
	91	9—Feb. 3, 1876—July 1, 1879.
	92	10—July 1, 1879—Jan. 12, 1885.
	93	11—Jan. 12, 1885—May 31, 1890.
	94	12—June 2, 1890—Dec. 31, 1893.
	95	13—Jan. 1, 1894—Nov. 4, 1895.
Journals,	96	A—1849—July 1, 1858.
	97	B—July 29, 1858—Apr. 30, 1866.
	98	C—Apr. 30, 1866—July 30, 1880.
	99	D—Aug. 1, 1880—Oct. 31, 1895.
Ledgers,	100	1—No entries.
	101	A—1849—1865.
	102	B—Jan. 1, 1866—Nov. 22, 1895.
	103	

Miscellaneous—Balance Book Jan. 1890—Jan. 1895.

104 Dividend Record.
105 Dividend Record.
106 Dividend Record.
107 City Lighting.
108 Stock Transfer Book.
109 Cash Advance Book.
110 Diary 1876.
111 Diary 1875.
112 Salary Receipt Book.
113 Diary.
114 Diary.
115 Daily Report.
116 Daily Report.
117 Diary 1880.

Nassau Gas Light Company:

Cash Books, 118 A—June 23, 1870—Mar. 31, 1871.
119 B—April 1, 1871—Aug. 31, 1875.
120 C—Sept. 1, 1875—Jan. 31, 1880.
121 D—Feb. 2, 1880—June 30, 1885.
122 E—July 1, 1885—May 31, 1890.
123 F—June 2, 1890—March 31, 1894.
124 G—April 2, 1894—Nov. 4, 1895.
Journal, 125 A—June 23, 1870—July 6, 1896.
Ledger, 126 A—June 23, 1870—Nov. 30, 1895.
127

Miscellaneous—Stock Ledger.

128 Trial Balance Book.
129 Trial Balance Book.
130 Trial Balance Book.
131 Trial Balance Book.
132 Manufacturing Cost Records 1873-1893.
133 Trial Balance Book.

Peoples Gas Light Company:

Cash Books, 131 A—Apr. 1, 1870—Nov. 30, 1876.
135 B—Dec. 1, 1876—Sept. 30, 1883.
136 C—Oct. 1, 1883—Nov. 30, 1890.
137 D—Dec. 1, 1890—Nov. 4, 1895.

133—358

Journal, 138 A—Nov. 18, 1867—Oct. 31, 1895.
Ledger, 139 A—Nov. 18, 1867—Oct. 31, 1895.

Books Not Identified as to Company:

140

Miscellaneous—Consumption Book No. 4.

141 Index Ledger.
142 Stock Ledger.
143 Statements Book.
144 Junior Cash Book.
142 Stock Ledger.
146 Stock Holders Index.
147 Balance Book May 1, 1893—Nov. 4, 1895—People Gas Lt. Co.

(Here follows Plaintiff's Exhibit No. 297, marked side folio page 3118.)

[fol. 3119] PLAINTIFF'S EXHIBIT NO. 298—6/23/24

Certificate of Change of Previously Authorized Shares with par Value Into Shares Without par Value of the Brooklyn Union Gas Company Pursuant to Section 36 of the Stock-Corporation Law

We, the undersigned, being the President and Secretary respectively of The Brooklyn Union Gas Company, do hereby certify as follows:

1. The name of the corporation is The Brooklyn Union Gas Company.

2. The certificate of incorporation of said corporation was filed in the office of the Secretary of State on the 9th day of September, 1895. An amended certificate of incorporation was filed in the Office of the Secretary of State on the 7th day of January, 1904, and a further amended certificate was filed in the office of the Secretary of State of New York on the 31st day of May, 1922.

PLAINTIFF'S EXHIBIT NO. 297.

BROOKLYN UNION GAS COMPANY

COMPARATIVE STATEMENT OF BALANCES AT NOVEMBER 4, 1895

	B.U.GAS CO. OPENING BALANCES	AVAILABLE RECORDS OF VENDOR COMPANIES TOTAL	LEDGER BALANCES	TRANSFERRED TO P. & L.	TO RESTORE SERVICES
PEOPLES GAS LIGHT COMPANY:					
Real Estate	$ 512,500.00	$ 781,000.00	$ 781,000.00		
Plant and Patents	335,164.24				
Construction		606,260.07	356,260.07	$ 250,000.00	
Holder #3		49,690.20	49,690.20		
Skillman Street Holder #2		30,000.00	30,000.00		
Skillman Street Tank		43,466.12		43,466.12	
Street Mains	525,800.62	517,264.30	217,264.30	100,000.00	
New Street Mains		78,749.53	78,749.53		
Meters	89,782.06	70,710.30	60,710.30	10,000.00	
Meter Cocks and Connections	14,278.50				
Services	89,060.00	98,512.77			$ 98,512.77
Office Furniture and Fixtures	1,500.00				
Furniture		3,809.35	2,000.00	1,809.35	
Horses, Wagons and Harness	504.00				
Franchises and Rights	200,000.00				
Total	$ 1,768,589.42	$ 2,079,662.64	$ 1,576,874.40	$ 405,275.47	$ 98,512.77
BROOKLYN GAS LIGHT COMPANY:					
Real Estate	$ 1,687,500.00	$ 312,251.96	$ 312,251.96		
Plant and Patents	775,011.91				
Construction		1,229,184.30	1,229,184.30		
Street Mains	647,732.92	334,362.50	894,362.50	$ 250,000.00 X	
Special 24" Pipe		13,149.27	13,149.27		
Meters	114,254.92	88,119.11	100,328.93	12,209.82 X Net	
Meter Cocks and Connections	16,638.00				
Services	90,151.00				
Services and Connections		195,077.99	9,307.25	185,770.74	
Office Furniture and Fixtures	3,500.00				
Horses, Wagons and Harness	1,130.00				
Franchises and Rights	350,000.00				
Total	$ 3,686,099.75	$ 2,172,145.13	$ 2,248,584.21	$ 76,439.08 X	
METROPOLITAN GAS LIGHT COMPANY:					
Real Estate	$ 319,537.50	$ 152,514.29	$ 152,514.29		
Plant and Patents	1,212,183.36				
Construction		1,107,479.90	1,107,479.90		
Street Mains	621,252.53 X	181,170.52	181,170.52 X		
Meters	111,092.93	94,952.28	94,952.28		
Meter Cocks and Connections	19,276.50				
Services	105,090.00 X				
Service Pipe		81,093.95	18,210.48 X		$ 62,883.47
Office Furniture and Fixtures	2,000.00				
Horses, Wagons and Harness	615.00				
Franchises and Rights	300,000.00				
Total	$ 2,691,047.82	$ 1,617,210.94	$ 1,554,327.47		$ 62,883.47
NASSAU GAS LIGHT COMPANY:					
Real Estate	$ 1,515,000.00	$ 368,666.97	$ 368,666.97		
Plant and Patents	2,126,662.47				

Total	$ 2,691,947.62	$ 1,617,210.94	$ 1,554,337.47	$ 62,873.47
NASSAU GAS LIGHT COMPANY:				
Real Estate	$ 1,515,000.00	$ 368,666.97	$ 368,666.97	
Plant and Patents	2,126,662.47			
Construction		1,145,757.06	1,145,757.06	
Equipment		7,253.93		7,253.93
Office Building		22,403.45	22,403.45	
Stable Building		7,754.11	7,754.11	
Street Mains	1,379,017.42	849,485.31	657,201.62	192,283.69
District		522,412.56		522,412.56
Meters	194,355.85			
Services and Meters		378,534.33	310,416.64	68,117.69
Services	181,799.00			
Meter Cocks and Connections	32,742.00			
Office Furniture and Fixtures	4,000.00			
Horses, Wagons and Harness	6,350.00			
Franchises and Rights	650,000.00			
Depreciation			500,000.00 X	500,000.00
Total	$ 6,089,916.74	$ 1,302,287.79	$ 2,012,199.03	$ 1,290,057.87
FULTON MUNICIPAL GAS COMPANY:				
Real Estate	$ 390,712.50	$ 210,390.81	$ 210,390.81	
Plant and Patents	2,599,933.19			
Construction		2,920,369.44	2,920,369.44	
Patents		250,000.00	250,000.00	
Equipment		10,454.06		$ 10,454.06
Alterations and Improvements		10,810.97		10,810.97
Street Mains	1,845,980.85			
New Street Mains		884.19	884.19	
Meters	141,136.40			
Services and Meters		327,626.80	289,335.39	48,091.21
Services	154,616.00			
Meter Cocks and Connections	28,299.50			
Office Furniture and Fixtures	5,500.00			
Horses, Wagons and Harness	2,892.75			
Franchises and Rights	600,000.00			
Total	$ 5,760,870.19	$ 3,740,536.47	$ 3,671,180.23	$ 69,356.24
CITIZENS GAS COMPANY OF BROOKLYN:				
Real Estate	$ 187,650.00	$ 367,221.92	$ 367,221.92	
Plant and Patents	1,419,597.40			
Plant		766,428.80	768,420.80	
Construction		844.68	844.69	
Pierson Process		7,674.02	7,674.02	
Street Mains	785,538.47	463,807.56	463,807.56	
Pipe and Specials		19,912.45	19,912.45	
Meters	82,247.72	105,813.86	105,813.86	
Services	99,585.00	125,179.03	125,179.03	
Special Services		3,860.44	3,860.44	
Meter Cocks and Connections	13,588.50	19,791.90	19,791.90	
Office Furniture and Fixtures	3,500.00	4,851.70	4,851.70	
Horses, Wagons and Harness	675.00	1,785.00	1,785.00	
Franchises and Rights	300,000.00	1,250,000.00	1,250,000.00	
Total	$ 2,692,382.09	$ 3,139,163.37	$ 3,139,163.37	
WILLIAMSBURGH GAS LIGHT COMPANY:				
Real Estate	$ 736,500.00	$ 179,349.81	$ 427,180.53	$ 247,830.72 X

[illegible]	[illegible]	[illegible]	[illegible]		
Plant and Patents	2,219,301.24				
Construction		2,439,623.52	1,835,346.61	604,276.91 Net	
Street Mains	1,750,843.17				
Meters	288,050.00	275,542.42	43,013.00	233,529.42 Net	
Services	214,028.00	168,214.45	17,225.70	141,723.85	$ 9,264.90
Meter Cocks and Connections	45,988.50				
Office Furniture and Fixtures	4,500.00				
Horses, Wagons and Harness	1,615.00				
Franchises and Rights	650,000.00				
Total	$ 5,910,825.91	$ 3,063,730.20	$ 2,322,765.84	$ 731,699.46	$ 9,264.90
TOTAL:					
Real Estate	$ 5,349,400.00	$ 2,371,356.76	$ 2,619,226.48	247,830.72 X	
Plant and Patents	10,687,853.81				
Construction		9,449,519.16	8,595,242.25	854,276.91	
Office Building		22,403.45	22,405.45		
Stable Building		7,754.11	7,754.11		
Equipment		17,707.99		17,707.99	
Patents		250,000.00	250,000.00		
Plant		768,420.80	768,420.80		
Pierson Process		7,674.02	7,674.02		
Holder #3		49,890.20	49,890.20		
Skillman Street Tank		43,466.12		43,466.12	
Skillman Street Holder #2		30,000.00	30,000.00		
Alterations and Improvements		10,810.97		10,810.97	
Street Mains	7,538,165.98	2,144,060.19	2,103,806.50	42,253.69	
New Street Mains		79,633.72	79,633.72		
Pipe and Specials		19,912.45	19,912.45		
Special 24" Pipe		13,149.27	13,149.27		
Meters	1,020,929.88	636,137.97	404,818.37	231,319.60	
Services and Meters		716,161.13	599,952.23	116,208.90	
Services and Connections		195,077.99	9,307.25	185,770.74	
District		522,412.56		522,412.56	
Services	954,298.00	391,906.26	142,404.73	141,723.85	$107,777.67
Special Services		3,880.44	3,880.44		
Service Pipe		81,093.95	18,210.48		62,883.47
Meter Cocks and Connections	163,012.50	19,791.90	19,791.90		
Office Furniture and Fixtures	24,500.00	4,851.70	4,851.70		
Furniture		3,809.35	2,000.00	1,809.35	
Horses, Wagons and Harness	13,591.75	1,785.00	1,785.00		
Franchises and Rights	3,850,000.00	1,250,000.00	1,250,000.00		
Depreciation			500,000.00 X	500,000.00	
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

*Because Meters and Services are combined it is impossible to segregate Services.

CBM-MHM.

(X Denotes Red in Copy)

3. The total amount of the previously authorized capital stock is Thirty million dollars ($30,000,000).

4. The total number of shares which the corporation is already authorized to issue is Three hundred thousand shares, and all such shares are classified as common stock of the par value of one hundred dollars ($100) each.

5. The number of shares issued and outstanding is one hundred and eighty thousand ($180,000) shares all of which is common stock.

[fol. 3120] 6. The total number of shares which the corporation may henceforth have is Six hundred thousand (600,000) shares and such shares shall be common without nominal or par value.

7. The shares without nominal or par value, the issuance of which is hereby authorized, are to be issued as follows:

(a) 360,000 shares of stock without nominal or par value will be issued in exchange for the 180,000 outstanding shares of capital stock, having par value. The terms upon which such change is to be made are the issuance of two shares of stock without nominal or par value for each share of stock having par value.

(b) 40,000 shares of stock without nominal or par value shall be reserved for the purpose of converting and retiring the outstanding $2,000,000 par value of 7% convertible debenture bonds, dated November 1, 1919, and approved by the Public Service Commission of the State of New York on September 9, 1919.

(c) 111,580 shares of stock without nominal or par value shall be reserved for the purpose of converting and retiring the outstanding 5,579,000 par value 7% convertible debenture bonds, dated May 1, 1922 and approved by the Public Service Commission on May 10, 1922.

[fol. 3121] 8. The corporation may, if, as and when the Public Service Commission approves, issue and sell the authorized shares without par value which are not to be substituted for previously outstanding shares, and shares to be issued for the conversion and retirement of outstanding debenture bonds, for such consideration as from time to time may be fixed by the Board of Directors and approved by the Public Service Commission.

9. The capital of the corporation shall be at least equal to the sum of the aggregate par value of all issued shares having par value plus the aggregate amount of consideration received by the corporation for the issuance of shares without par value, plus such amounts as from time to time, by resolution of the Board of Directors, may be transferred thereto.

In witness whereof, we have made, subscribed and acknowledged this certificate in duplicate this 14th day of January, 1924.

J. H. Jourdan, President. H. E. McGowan, Secretary.

[fol. 3122] STATE OF NEW YORK, ss:

Office of the Secretary of State

I have compared the preceding with the original Certificate of Amendment of Certificate of Incorporation of The Brooklyn Union Gas Company, filed in this office on the 13th day of February, 1924, and do hereby certify the same to be a correct transcript therefrom and of the whole thereof.

Witness my hand and the seal of office of the Secretary of State, at the City of Albany this thirteenth day of February, one thousand nine hundred and twenty-four.

Herman Carter, Second Deputy Secretary of State.
(Seal.)

[fol. 3123] STATE OF NEW YORK,
County of Kings, ss:

James H. Jourdan and Henry E. McGowan, being severally duly sworn, do depose and say, and each for himself deposes and says: That he, the said James H. Jourdan is the President of The Brooklyn Union Gas Company, and he, the said Henry E. McGowan is the Secretary thereof; that they have been authorized to execute and file the foregoing certificate by the votes cast in person or by proxy of the holders of record of One hundred fifty-two thousand five hundred thirty-eight (152,538) shares, being more than two-thirds of the total stock outstanding entitled to vote on a change of authorized shares with par value into shares without par value, and that such votes were cast at a stockholders' meeting held at No. 176 Remsen Street, in the

Borough of Brooklyn, County of Kings, City and State of New York, on the 18th day of December, 1923 at 2 o'clock in the afternoon, upon notice pursuant to Section 45 of the Stock Corporation Law.

J. H. Jourdan. H. E. McGowan.

Sworn to before me this 14th day of January, 1924.
A. J. Voorhees, #49.

[fol. 3124] State of New York,
County of Kings, ss:

On this 14th day of January, 1924, before me personally came James H. Jourdan and Henry E. McGowan, to me known and known to me to be the persons described in and who executed the foregoing certificate and severally duly acknowledged to me that they executed the same.

A. J. Voorhees, Notary Public, Kings County, #49.
Certificate filed in New York County. (Seal.)

[fol. 3125] (Endorsed:) Certificate of change of previously authorized shares with par value into shares without par value of the Brooklyn Union Gas Company, pursuant to Section 36 of the Stock Corporation Law. Tax $22,500 under Section 180, Chapter 62, Laws of 1900, as amended. Paid to Secretary of State before filing. State of New York, Office of Secretary of State. Filed Feb. 13, 1924. Filed Feb. 13, 1924. James A————, Secretary of State.

[fol. 3126] PLAINTIFF'S EXHIBIT No. 299

Gas Securities—Brokers' Quotations from Finance Chronicle

Bid—B; Ack—A

	Nov. 2, 1895		Nov. 9, 1895		Nov. 16, 1895		Nov. 23, 1895		Dec. 7, 1895		Dec. 14, 1895		Dec. 21		Dec. 28	
	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A
Brooklyn Gas Light	135	...	140	...	140	...	140	...	140	...	140	...	145	...	145	...
Citizens	70	...	70	...	70	...	70	...	75	...	75	...	80	...	80	...
Nassau	250	...	300	...	300	...	300	...	300	...	300	...	300	...	300	...
Scrip	100	...	100	...	100	...	100	...	100	...	100	...	100	...	100	...
Peoples	98	...	100	...	100	...	100	...	100	...	100	...	100	...	100	...
Metropolitan	195	...	210	...	210	...	210	...	250	...	250	...	250	...	250	...
Williamsburg	225	...	300	...	300	...	300	...	300	...	300	...	300	...	300	...
1st 6s	105	108	105	108	105	108	105	108	105	108	105	108	105	108	105	108
Fulton Municipal	200	...	200	...	200	...	200	...	200	...	200	...	200	...	200	...
Bonds 6s	105	...	105	...	105	...	105	...	105	...	105	...	105	...	105	...

Bid—B; Ack—A

	Jan. 4, 1896		Jan. 11		Jan. 25		Feb. 1		Feb. 8		Feb. 15		Feb. 22		Feb. 29		Mch. 7		Mch. 14		Mch. 21	
	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A
Brooklyn Gas Light	160	..	150	..	150	..	150	..	150	..	150	..	150	..	150	..	150	..	150	..	150	..
Citizens	100	..	100	..	100	..	100	..	100	..	100	..	100	..	100	..	100	..	100	..	100	..
Nassau	300	..	300	..	300	..	300	..	300	..	300	..	300	..	300	..	300	..	300	..	300	..
Scrip	100	..	100	..	100	..	100	..	100	..	100	..	100	..	100	..	100	..	100	..	100	..
Peoples	100	..	100	..	100	..	100	..	100	..	100	..	100	..	100	..	100	..	100	..	100	..
Metropolitan	230	..	230	..	230	..	230	..	230	..	230	..	230	..	230	..	230	..	230	..	230	..
Williamsburg	300	..	300	..	300	..	300	..	300	..	300	..	300	..	300	..	300	..	300	..	300	..
1st 6s	106	..	106	..	106	..	106	..	106	..	106	..	106	..	106	..	106	..	106	..	106	..
Fulton Municipal	200	..	200	..	200	..	200	..	200	..	200	..	200	..	200	..	200	..	200	..	200	..
Bonds 6s	105	..	105	..	105	..	106	..	105	..	105	..	105	..	105	..	105	..	105	..	105	..

[fol. 3127] PLAINTIFF'S EXHIBIT No. 300

Sheet 1

Quotations on Brooklyn Union Gas Company Stock as Reported in the Financial and Commercial Chronicle

Date	Bid		Asked
June 12, 1896	91	92	..
19,	94	95½	94
26,	94½	..	94½
July 3,	..	..	90½
10,	..	..	90
17,	..	86⅛	84⅝
24,	80	84	..
31,	79½	80	79½
Aug. 7,	77	80	..
14,	78	..	78
21,	80¾	81	80¾
28,	78	83	..
Sep. 4,	..	..	85
11,	..	..	84½
18,	..	88	87
25,	89	95	..
Oct. 2,	89	93	..
9,	89	92	..
16,	..	..	90¼
23,	88	92	..
30,	..	..	91½
Nov. 6,	..	..	96
13,	..	..	95½
20,	..	..	95½
27,	91	..	..
Dec. 4,	..	..	92¾
11,	..	..	91
18,	..	90	..
24,	85	89½	.

Stock listed on New York Stock Exchange, June 1896.

[fol. 3128] Quotations on Brooklyn Union Gas Company 5's Bonds as Reported in the Financial and Commercial Chronicle

Date	Bid	Asked
June 12, 1896	105½	106½
19,	106¾	
26,		106⅞
July 3,	105⅝	
10,	105½	
17,	103½	
24,	102	
31,	100	
Aug. 7,	100	
14,	100½	
21,	100	
28,	100	
Sept. 4,	103	
11,	104	
18,	103¾	
25,	104½	
Oct. 2,	105½	
9,	105	
16,	105	
23,	105	
30,	105	
Nov. 6,	103	
13,	106	
20,	105½	
27,	105⅝	
Dec. 4,	105¾	
11,	105¾	
18,	105	
24,	105⅜	

fol. 3129]

PLAINTIFF'S EXHIBIT No. 301

The Brooklyn Union Gas Company

Dividends

%	Amount	Date paid	%	Capital stock
.....	$450,000.00	June 1, 1896	3	$15,000,000.00
.....	450,000.00	Dec. 1, 1896	3	15,000,000.00
*	900,000.00*		6*	
.....	450,000.00	June 1, 1897	3	15,000,000.00
.....	450,000.00	Dec. 1, 1897	3	15,000,000.00
*	900,000.00*		6*	
.....	450,000.00	June 1, 1898	3	15,000,000.00
.....	450,000.00	Dec. 1, 1898	3	15,000,000.00
*	900,000.00*		6*	
.....	450,000.00	June 1, 1899	3	15,000,000.00
.....	450,000.00	Dec. 1, 1899	3	15,000,000.00
*	900,000.00*		6*	
.....	450,000.00	June 1, 1900	3	15,000,000.00
.....	600,000.00	Dec. 1, 1900	4	15,000,000.00
*	1,050,000.00*		7*	
.....	600,000.00	June 1, 1901	4	15,000,000.00
.....	300,000.00	Sept. 2, 1901	2	15,000,000.00
.....	300,000.00	Dec. 2, 1901	2	15,000,000.00
*	1,200,000.00*		8*	
.....	300,000.00	Mar. 1, 1902	2	15,000,000.00
.....	300,000.00	June 2, 1902	2	15,000,000.00
.....	300,000.00	Sept. 1, 1902	2	15,000,000.00
.....	300,000.00	Dec. 1, 1902	2	15,000,000.00
*	1,200,000.00*		8*	
.....	300,000.00	Mar. 2, 1903	2	15,000,000.00
.....	300,000.00	June 1, 1903	2	15,000,000.00
.....	300,000.00	Sept. 1, 1903	2	15,000,000.00
.....	300,000.00	Dec. 1, 1903	2	15,000,000.00
*	1,200,000.00*		8*	
.....	300,000.00	Mar. 1, 1904	2	15,000,000.00
2	375,000.00	June 1, 1904	$2\frac{1}{2}$	15,000,000.00
2	375,000.00	Sept. 1, 1904	$2\frac{1}{2}$	15,000,000.00
2	375,000.00	Dec. 1, 1904	$2\frac{1}{2}$	15,000,000.00
2*	1,425,000.00*		$9\frac{1}{2}$*	
2	375,000.00	Mar. 1, 1905	$2\frac{1}{2}$	15,000,000.00
.....	300,000.00	June 1, 1905	2	15,000,000.00
.....	300,000.00	Sept. 1, 1905	2	15,000,000.00
.....	300,000.00	Dec. 1, 1905	2	15,000,000.00
2*	1,275,000.00*		$8\frac{1}{2}$*	
.....	300,000.00	Mar. 1, 1906	2	15,000,000.00
.....	150,000.00	June 1, 1906	1	15,000,000.00
.....	450,000.00*		3*	
2	375,000.00	Mar. 2, 1908	$2\frac{1}{2}$	15,000,000.00
.....	464,520.00	Oct. 1, 1908	3	15,484,000.00
2*	839,520.00*		$5\frac{1}{2}$*	
.....	464,520.00	Apr. 1, 1909	3	15,484,000.00
.....	539,910.00	Oct. 1, 1909	3	17,997,000.00
.....	1,004,430.00*		6*	
ol. 3130] 3.	539,910.00	Apr. 1, 1910	3	17,997,000.00
2	269,955.00	July 1, 1910	$1\frac{1}{2}$	17,997,000.00
2	269,955.00	Oct. 1, 1910	$1\frac{1}{2}$	17,997,000.00
.....	1,079,820.00*		6*	
2	269,955.00	Jan. 3, 1911	$1\frac{1}{2}$	17,997,000.00

[*Red in copy.]

%	Amount	Date paid	%	Capital stock
1½	269,977.50	Apr. 1, 1911	1½	17,998,500.00
1½	269,977.50	July 1, 1911	1½	17,998,500.00
1½	269,977.50	Oct. 2, 1911	1½	17,998,500.00
6*	1,079,887.50*		6*	
1½–1	449,962.50	Jan. 2, 1912	1½–1	17,998,500.00
1½	269,977.50	Apr. 1, 1912	1½	17,998,500.00
1½–1	449,962.50	July 1, 1912	1½–1	17,998,500.00
1½	269,977.50	Oct. 1, 1912	1½	17,998,500.00
6–2*	1,439,880.00*		6–2*	
1½–1	449,962.50	Jan. 2, 1913	1½–1	17,998,500.00
1½	269,985.00	Apr. 1, 1913	1½	17,999,000.00
1½–1	449,975.00	July 1, 1913	1½–1	17,999,000.00
1½	269,985.00	Oct. 1, 1913	1½	17,999,000.00
6–2*	1,439,907.50*		6–2*	
1½–1	449,975.00	Jan. 2, 1914	1½–1	17,999,000.00
1½	269,985.00	Apr. 1, 1914	1½	17,999,000.00
1½–1	449,975.00	July 1, 1914	1½–1	17,999,000.00
1½	269,985.00	Oct. 1, 1914	1½	17,999,000.00
6–2*	1,439,920.00*		6–2*	
1½–1	449,975.00	Jan. 2, 1915	1½–1	17,999,000.00
1½	270,000.00	Apr. 1, 1915	1½	18,000,000.00
1½–1	450,000.00	July 1, 1915	1½–1	18,000,000.00
1½	270,000.00	Oct. 1, 1915	1½	18,000,000.00
6–2*	1,439,975.00*		6–2*	
1½–1	450,000.00	Jan. 3, 1916	1½–1	18,000,000.00
1½	270,000.00	Apr. 1, 1916	1½	18,000,000.00
1½–1	450,000.00	July 1, 1916	1½–1	18,000,000.00
1½	270,000.00	Oct. 2, 1916	1½	18,000,000.00
6–2*	1,440,000.00*		6–2*	
1½–1	450,000.00	Jan. 2, 1917	1½–1	18,000,000.00
1½	270,000.00	Apr. 2, 1917	1½	18,000,000.00
1½–1	450,000.00	July 2, 1917	1½–1	18,000,000.00
1½	270,000.00	Oct. 1, 1917	1½	18,000,000.00
6–2*	1,440,000.00*		6–2*	
[fol. 3131] 1½	270,000.00	Jan. 2, 1918	1½	18,000,000.00
1½	270,000.00	Apr. 1, 1918	1½	18,000,000.00
1½	270,000.00	July 1, 1918	1½	18,000,000.00
1½	270,000.00	Oct. 1, 1918	1½	18,000,000.00
6*	1,080,000.00*		6*	
1½	270,000.00	Jan. 2, 1919	1½	18,000,000.00
1½	270,000.00	Apr. 1, 1919	1½	18,000,000.00
1½	270,000.00	July 1, 1919	1½	18,000,000.00
1½	270,000.00	Oct. 1, 1919	1½	18,000,000.00
6*	1,080,000.00*		6*	
2	360,000.00	July 1, 1922	2	18,000,000.00
2	360,000.00	Oct. 2, 1922	2	18,000,000.00
4*	720,000.00*		4*	
2	360,000.00	Jan. 2, 1923	2	18,000,000.00
2	360,000.00	Apr. 2, 1923	2	18,000,000.00
2	360,000.00	July 2, 1923	2	18,000,000.00
2	360,000.00	Oct. 1, 1923	2	18,000,000.00
8*	1,440,000.00*			

[*Red in copy.]

Prices of the Securities of the Brooklyn Union Gas Company as of June 1, 1923

Stock: Bid, 108; asked, 112; sale, May 29th, 110.
First Consolidated 5% Bonds: Sale, 95⅝.
6% First Lien and Refunding Bonds due 1947: Bid, 103; asked, 105; Sale during week, 105⅜.
7% Convertible Debentures due 1932: Sale, 109⅝.
7% Convertible Debentures due 1929: Bid, 109¼; asked, 110; sales during week, 110.

[fol. 3132] PLAINTIFF'S EXHIBIT No. 302

Quotation on Stock and Securities

Sales:

Stock	December	31, 1923	120¾
7% Debentures—1929	"	31, 1923	117
7% " —1932	"	31, 1923	114¾
6% 1st Lien & Ref	"	28, 1923	103½
1st Consolidated Bonds, 1945—5%	"	27, 1923	96⅜

[fol. 3133] Sales—Stock and Securities

Stock	December	31, 1923—	1,800	Shares	120¾
7% Debentures—1929	"	31, 1923—	18	Sales	117
7% " —1932	"	31, 1923—	10	"	114¾
6% 1st Lien & Ref	"	28, 1923—	5	"	103½
1st Consolidated Bonds, 1945—5%	"	27, 1923—	9	"	96
1st " " 1945—5%	"	27, 1923—	1	"	96⅜

Sales January 2, 1923:

Stock	400	Shares	113
6% 1st Lien & Ref	5	Sales	104⅜
1st Consolidated Bonds, 1945—5%	5	"	96
7% Debentures—1923	1	"	113¾
7% " —1929	No sales.		
7% Debentures—1929—December	13, 1922—	2 Sales	110
7% " —1929—January	16, 1923—	5 "	110

Sales July 2, 1923:

No sales.

Sales July 3, 1923:

6% 1st lien & Ref	2	Sales	108
6% " " " "	1	"	107¼
6% " " " "	3	"	107⅛

Sales July 6, 1923:

Stock	100	Shares	106
5%—1st Consolidated Bonds—1945	3	Sales	94⅞
7% Debentures—1929	1	"	108½
7% " —1932	4	"	108
7% " —1932	2	"	107⅞

[fol. 3134] PLAINTIFF'S EXHIBIT 303

STATE OF NEW YORK:

PUBLIC SERVICE COMMISSION

Opinion of the Commission

(No. 22)

(Case No. 79)

Matter of Gas Rates in the CITY OF NEW YORK AND SUBURBAN TERRITORY

(Case No. 79-L)

Matter of Rates for Gas of THE BROOKLYN UNION GAS COMPANY

(Case No. 79-F)

Matter of THE NEWTOWN GAS COMPANY

(Case No. 79-O)

Matter of THE FLATBUSH GAS COMPANY

(Case No. 79-U)

Matter of THE WOODHAVEN GAS LIGHT COMPANY

(Case No. 79-R)

Matter of THE JAMAICA GAS LIGHT COMPANY

(Case No. 79-V)

Matter of THE RICHMOND HILL AND QUEENS COUNTY GAS LIGHT COMPANY

Decided August 30, 1922

By the COMMISSION:

The Commission has today prepared a memorandum and adopted an order providing for reductions in the prices charged for gas by the Consolidated Gas Company and companies which are described as in the Consolidated Gas

System by which the maximum rate for gas is fixed at $1.15 per thousand cubic feet in the territories served by these associated companies. The Brooklyn Union Gas Company and its controlled companies are in substantially like position. The 22 candle power standard has been changed for the city of New York and certain adjacent territory by an order made by the Commission in case No. 108 by which, instead of the 22 candle power standard as heretofore existing, a heat standard has been established. A change in the rate to be charged for gas by the companies in the Brooklyn Union System as well as by the companies in the Consolidated System is in the judgment of the Commission justified by pertinent circumstances especially as they will be influenced by the economies and efficiencies which may be brought about by a united company. The Commission believes a merger of the companies in the Brooklyn Union System would be advisable.

From the reports of these companies in the Brooklyn Union System which are on file with the Commission and statements filed in these cases under order of the Commission and from the record and examinations made in connection with the application of the Brooklyn Union Company and its affiliated companies for authority to issue securities and upon the Commission's information as to cost of manufacture and distribution of gas in the territory served by these companies, modified by the effect of the merger of the companies, the Commission is satisfied that the following rates are just and reasonable to be charged in the matter by the above companies as a system and should be effectuated forthwith and established in connection with the said merger, namely:

[fol. 3135] First 100,000 cubic feet of gas, per meter per month, $1.15 per M cu. ft.

Next 200,000 cubic feet of gas, per meter per month, $1.10 per M cu. ft.

Next 300,000 cubic feet of gas, per meter per month, $1.05 per M cu. ft.

Next 400,000 cubic feet of gas, per meter per month, $1.00 per M cu. ft.

All over 1,000,000 cu. ft. of gas, per meter per month, $.95 per M cu. ft.

The order to be made herein shall provide as in the case of the order made with respect to the companies in the Consolidated System that it shall be without prejudice to the right of any interested parties to apply to the Commission for a continuance of the hearings in the proceedings for the purpose of presenting evidence relating to the subject matter of this order.

[fol. 3136] PLAINTIFF'S EXHIBIT 304

STATE OF NEW YORK:

PUBLIC SERVICE COMMISSION

Opinion of the Commission

[No. 23.]

[Case No. 79]

Matter of Gas Rates in the CITY OF NEW YORK AND SUBURBAN TERRITORY

[Case No. 79-G]

Matter of Rates for Gas of the CONSOLIDATED GAS COMPANY OF NEW YORK

[Case No. 79-H]

Matter of Rates for Gas of THE NEW YORK MUTUAL GAS LIGHT COMPANY

[Case No. 79-I]

Matter of Rates for Gas of the NEW AMSTERDAM GAS COMPANY

[Case No. 79-K]

Matter of Rates for Gas of THE STANDARD GAS LIGHT COMPANY OF THE CITY OF NEW YORK

[Case No. 79-N]

Matter of Rates for Gas of THE EAST RIVER GAS COMPANY OF LONG ISLAND CITY

[Case No. 79-P]

Matter of Rates for Gas of the NORTHERN UNION GAS COMPANY

[Case No. 79-Q]

Matter of Rates for Gas of THE CENTRAL UNION GAS COMPANY

[Case No. 108]

Matter of Standards of Purity, Illuminating Power and Heating Power Gas, and Standards for the Measurement Thereof in the CITY OF NEW YORK AND SUBURBAN TERRITORY

Decided August 30, 1922

By the COMMISSION:

When this Commission assumed office on April 25, 1921, it found a condition respecting gas rates in the city of New York which was the subject of considerable public concern. This was due to the fact that beginning with the year 1919 suits had been brought by virtually all the gas corporations in the city of New York to enjoin the enforcement of rates which had been fixed by the Legislature. The rate affecting nearly all of the companies was 80 cents per thousand cubic feet. Final or temporary injunctions had been granted [fol. 3137] in a number of cases, by authority of which many of the gas companies had established rates which they considered just, or which, in some cases, had been fixed by the Court as a condition to the granting of the temporary injunctions, or, in some instances, had been set up by the companies with the sanction of the then existing Public Service Commission.

In April, 1921, the two principal gas furnishing companies, the Consolidated Gas Company and the Brooklyn Union Gas Company, were charging at the rate of $1.50 per thousand cubic feet. This extreme rate (for New York city) was due chiefly to the fact that the price of gas oil had increased more than 100 per cent. In June, 1921, these companies, on making more advantageous gas oil contracts, filed schedules reducing their rates to $1.25 per thousand cubic feet.

In only three cases has this Commission permitted a higher rate than was in existence at the time it took office. One was in the case of the Brooklyn Borough Gas Company, which because of an extremely burdensome gas oil contract was permitted to increase its rate to $1.50 from May to September 1, 1921. At the close of this period we reduced the price to be charged by this company to $1.35, being 5 cents lower than the rate at the time the Commission assumed office. Another instance is that of the Newtown Gas Company which was furnishing gas at $1.00, but on the filing of a court decree declaring this rate confiscatory and permitting the company to charge a higher rate, it filed a price of $1.25. This was reduced by the Commission to $1.15, the lowest rate at which, in the early part of this year, it seemed proper to require the company to render service.

The third case was that of the Westchester Lighting Company which operates chiefly outside the north boundary of the city but it does serve a portion of the 24th ward of the Borough of the Bronx. Twenty-two candle power gas at 80 cents was required by Statute within the city and the Westchester Company bought from Northern Union Gas Company. After the United States Supreme Court had declared the 80 cent rate confiscatory in the Northern Union case the Westchester Company applied to the Public Service Commission direct for permission to charge a rate equal to that which the Northern Union Company charged for the same gas. As the increase under the Supreme Court ruling was then allowed, so now a reduction equal to that of the Northern Union is now ordered.

[fol. 3138] Increases Suspended by the Commission

Under the Public Service Commission Law, as amended by chapter 134, laws of 1921, this Commission was given power to suspend rates filed by utility companies but required immediately to proceed with the consideration of a case for the purpose of establishing a proper rate. During the few months subsequent to the date when this Commission took office a number of the gas companies filed schedules of higher rates. In every case these higher schedules were suspended by the Commission. Companies filing increases which were suspended in whole or in part, were

The New York Mutual Gas Light Company, Standard Gas Light Company, New Amsterdam Gas Company, East River Gas Company of Long Island City, New York and Queens Gas Company, Bronx Gas and Electric Company, Newtown Gas Company, and Queens Borough Gas and Electric Company. Proceedings have been had, and in some cases concluded, in respect to the New York and Queens Gas Company, Bronx Gas and Electric Company, and Queens Borough Gas and Electric Company. In the cases of the other companies mentioned, while proceedings were started, they have been held awaiting the results of negotiations more generally described in this memorandum.

Proceedings Instituted

In view of these conditions, the Commission upon its own motion instituted formal proceedings for the purpose of investigating the rates charged by the various gas corporations in the city of New York, and their operating expenses, revenues, service, properties and investment, and made an order for a hearing to be held before it in case No. 79 for that purpose.

As a part of that proceeding, the Commission also made an order on June 8, 1921, requiring the gas corporations in the city of New York to file copies of various contracts, statistical statements and other detailed information specified in the order, and to file also monthly reports of manufacturing operations thereafter. A preliminary hearing in case No. 79 was held on June 16, 1921.

It was also determined by the Commission that, as part of case No. 79, an "inquiry with particular reference to the question of block rates" or a graduated scale of rates for industrial consumers, should be undertaken.

[fol. 3139] The Commission in case No. 108 has conducted an investigation in respect to the standards of gas to be furnished.

In addition to the foregoing, the Commission instituted and concluded a proceeding in respect to the standard of gas being furnished by the Kings County Lighting Company, and also instituted a proceeding (now pending) on its own motion requiring the New York and Richmond Gas

Company to show cause why its rates should not be reduced.

While these various comprehensive proceedings were pending before the Commission concerning gas rates and service in the city of New York, complaints were filed by the Mayor of the City of New York against all of the gas corporations, concerning the rates charged by them, with the following exceptions: The Newtown Gas Company, Brooklyn Borough Gas Company, Queens Borough Gas and Electric Company, and The Astoria Light, Heat and Power Company.

In order that the Commission may deal comprehensively with the matters of standards, service and rates, it has determined to consolidate the several proceedings before it so that the record in the consolidated proceedings may show the facts brought forth in each proceeding which the Commission has decided to take into consideration in its decision covering both rates and standards.

Industrial Use and Rates Therefor

Although gas had been originally used almost entirely for illuminating purposes both by private and business consumers, a revolution in its use has taken place in the last twenty years so that it is now used to the extent of almost 90 per cent of the entire output, for heating and power purposes. In that time the use of gas by industries, hotels and other business enterprises, has represented an important part of the gas consumed. The increase in prices, before noted, had caused these industrial consumers to call upon the commission for the establishment of some method through which the cost of gas to them could be reduced, as they claimed that the prices charged were adding greatly to the cost of the manufacture of merchandise and other service, and were prohibitive. It was also represented by these industrial users that unless some relief could be secured they would have to revert to the use of coal, and in some instances it was contended that their enterprises would have to be removed from New York city. This feature of the gas problem imposed upon this Commission the necessity [fol. 3140] of duly considering the merits of the claims made by industrial users. Believing that there were many questions involved in this matter of industrial use which

could be more satisfactorily understood and adjusted if discussed informally between the gas companies and the users themselves, the Commission called a public meeting of these interests and at this meeting suggested that they appoint committees to consider the questions they felt should be discussed and report to the Commission. It was distinctly stated at the meeting referred to that no recommendations made would be binding upon the Commission, and that one prerequisite of any consideration that might be given to the subject by the Commission would be, that there should be no increase in the price of gas to the household users. This same attitude was assumed by the gas companies. A joint committee consisting of representatives of the Merchants' Association, the industrial consumers, and the gas companies, with the Commission's Assistant Engineer in charge of Gas Matters as a member, was appointed for this purpose. The report of this committee was made last December, and upon its receipt the Commission resumed formal hearings before it for the purpose of examining further into the matters covered by the report.

On the basis of the evidence taken, the Commission believes that the most scientific method of prescribing rates for gas is one in which the cost of rendering service to each particular consumer is determined by the actual cost to the company for rendering that service. It is palpable that it would not be practicable to endeavor to impose such a standard of rate making, and no Commission, anywhere, has thus far attempted to do so, although much consideration has been given to the subject. The unwillingness to do this, in which this Commission partakes, is based upon the inadvisability of what would undoubtedly be regarded by the public as an unwarranted departure from the historical and traditional flat rate. Evidence given by prominent representatives of gas companies indicates that the gas companies themselves are not prepared to go to the extent of an absolutely scientific rate schedule. In principle, the Commission agrees with the view of the Joint Committee on Block Rates that the lesser cost to the company in serving the large industrial consumers justifies a differential based on the quantity of consumption. It would, therefore, appear that the course which will prove the fair-
[fol. 3141] est and not unacceptable to the consumers is

the one that will reduce prices to the smaller consumer and at the same time recognize the differential before noted. A system of rates on this basis will therefore be incorporated in the order accompanying this memorandum.

Standards: Candle Power and Calorific or Heating Standards

Another most important phase of the gas situation presented itself to this Commission. This was the proper standard of gas to be furnished. For many years the gas companies in New York city have been furnishing a 22 candle power standard, under a legislative act passed in 1905. Throughout all the rest of the State, including the counties adjoining the city of New York, a 585 British Thermal Unit gas has been furnished, this standard having been fixed by the Public Service Commission, Second District, in 1916. Furthermore, the standard of gas furnished in every other important city, and in almost every other locality in the United States, was on the British Thermal Unit basis and not on the candle power basis. Why this dissimilarity should exist could not be explained except for the unwillingness of the authorities to change the New York City standard, although a move in this direction was made in the year 1917 by the former Public Service Commission, First District. It seemed incumbent on this Commission to study this question most carefully, and after doing so decide what should be the standard of gas to be furnished in the city of New York. If a candle power standard were necessary for New York city, then why not for Albany, Utica, Syracuse, Rochester, and in Buffalo, where manufactured gas was used in the latter city. In its opinion, in the case of Newton et al. vs. Consolidated Gas Company of New York, filed March 6, 1922, the Supreme Court of the United States said, "The calorific quality had become more important to most consumers than the illuminating one."

In respect to the standard of gas to be furnished, enough has already been said to indicate the advisability of a uniform standard for the State of New York. The elaborate report which the Commission has prepared, and which will be spread upon its records, indicates clearly that the illuminating standard is an obsolete and uneconomical standard,

and that better (because more uniform) service is obtainable through a calorific or heat standard. The facts concerning the relative merits of these standards have been [fol. 3142] incorporated in the record through the examination of witnesses, men of eminence in the gas business, who were representatives of public utility commissions of other states which have changed from the candle power to the calorific standard and others directly concerned in the regulation and management of extensive gas enterprises. The testimony of these men, covering as it has every phase of the question of standards used, appears to the Commission conclusive upon this question. The evidence taken in case No. 108 shows that the B. T. U. standard, in addition to improving the efficiency in the use of gas by the consumers will also effect certain economies in the cost of operation. The Commission feels that such economies in operating cost should, at this time, inure to the benefit of the consumers.

Rates to be Authorized

The principal problem before the Commission has been the establishment of fair rates to be charged, without going through the process of protracted proceedings. A consideration of this question brought the Commission to the inevitable conclusion that to proceed with full hearings in all these cases at the same time would be utterly impossible. This, however, was not the major objection to this course. It was the fact of the very great length of time that would normally be required in which to determine these cases through hearings. Experience has shown that, even in the case of small companies, where the evidence to be presented is not so voluminous or as complicated as in that of the larger concerns, the possibility of hurrying those cases to a quick conclusion is remote. The Commission is also not unmindful of the very great expense caused to the consumers through costly rate proceedings and court actions. It is a fallacy held by some that these expenses fall upon the companies. They are in the end borne by the consumers who must pay for these expenses in the rates charged to them and who must also pay in the tax rate for the expenses incurred by public departments in prosecuting these cases. Consequently, the Commission decided that the best way to handle the cases in the city of New

York would be through a series of conferences in which the Commission, the City of New York and the companies would be adequately represented. Conferences of this character were projected by the Commission, and a cordial invitation extended to the City of New York to participate in them. Preliminary conferences were held, in which [fol. 3143] the city took part, but later, after much delay, it declined to participate. While the Commission regretted the fact of the city's failure to be a party to these negotiations, there was no other course than to proceed on its own account. These conferences have extended over a period of several months with the following results.

Conferences have been held with the representatives of the Consolidated System of Companies and in the orders accompanying this memorandum the Commission prescribes the gas standards and the gas rates for the companies comprising that system, which consists of the Consolidated Gas Company of New York, The Astoria Light, Heat and Power Company, the New Amsterdam Gas Company, The East River Gas Company of Long Island City, the Central Union Gas Company, The Northern Union Gas Company, the Standard Gas Light Company of the City of New York, and The New York Mutual Gas Light Company.

There are a number of differences of operating costs, revenues, earnings, and property investment among these companies, which would justify the fixing of rates for each company independently. However, considerations both of public policy and necessity justify the fixing of uniform rates to be charged by these companies as a group rather than as segregated companies. The areas served by some of these companies overlap each other, and the charging of different rates for the same class of service within a single area is highly undesirable.

In prescribing gas rates in the past, the Legislature adopted the policy of fixing a uniform rate for the gas companies in the Consolidated system whose service was inter-connected. We have, therefore, concluded to fix rates for those companies as a group, leaving it to them to apply to the Commission for any modification required by conditions peculiar to any individual company which may require the differentiation of such company from any other companies forming the group.

At the same time, we believe that the corporate barriers now separating the companies of this system should be removed, and that a complete merger of all should be effected. The arguments in favor of this plan need not be elaborated here but the Commission will in the furtherance of a public duty, urge this course upon the companies in the system and endeavor to bring about the change indicated.

[fol. 3144] The rates which the Commission now proposes to prescribe as to these companies involve a radical reduction from the present rates ranging from ten cents (10¢) to thirty cents (30¢) per M cubic feet, according to the quantities of gas consumed, as follows:

First 100,000 cubic feet of gas, per meter per month, $1.15 per M. cu. ft.

Next 200,000 cubic feet of gas, per meter per month, $1.10 per M cu. ft.

Next 300,000 cubic feet of gas, per meter per month, $1.05 per M cu. ft.

Next 400,000 cubic feet of gas, per meter per month, $1.00 per M cu. ft.

All over 1,000,000 cu. feet of gas, per meter per month, .95 per M cu. ft.

The sales of gas by these companies amounted during the year ending February 28, 1921, to about thirty-three billion cubic feet.

In fixing the new schedule of rates set forth in the accompanying order, the first consideration of the Commission has been to extend the benefit of the economy through the substitution of a calorific standard for an illuminating standard to all of the general consumers of the company, irrespective of the quantity consumed, and not to any particular class of consumers.

Computation of the return to be afforded through the new rates is based upon the investment of these companies in the property used by them in their gas business, which is divided as follows, the amounts stated including working capital:

Consolidated Gas Company of New York.	$56,597,757.62
The Astoria Light, Heat and Power Co.	28,703,682.00
New Amsterdam Gas Co. (including The East River Gas Company of Long Island City)	27,092,853.80
Central Union Gas Co.	11,319,495.21
Northern Union Gas Co.	5,305,114.90
The Standard Gas Light Co.	14,748,192.37
The New York Mutual Gas Light Co.	11,057,916.07
	$154,825,011.97

Substantially more than one-half of the foregoing properties are taken in the above statement at their original costs; the balance of the properties (in use on October 1, 1919) are taken at their reproduction cost computed at prices prevailing on January 1, 1914, as found in the recent rate actions of these companies in the United States District Court for the Southern District of New York, plus net additions to June 30, 1922. The reproduction costs at the low unit prices prevailing on January 1, 1914, were found by the Special Master in these cases to represent at least the investment in the properties.

While this Commission is not necessarily bound by the valuations determined in the proceedings in the Federal Court, it does consider for the purposes of the adjust-[fol. 3145] ment under consideration, that as these valuations have been subjected to the most vigorous analysis and criticism of the State of New York and the City of New York in those proceedings the fact that they have been approved by other tribunals can not be without force and effect in the discussion of them.

In any proceeding pending before the Commission the companies have the right to submit valuations on a reproduction basis, and due consideration of such a basis must be given by the Commission. The necessity of considering any such basis of valuation which would be very much higher, according to the present quotations, than the book value was therefore laid aside and the basis of valuation held principally to that of book value.

In the conferences certain questions were raised by the Commission at the outset as to the foregoing valuations being principally with regard to the value of the franchises and rights of the Consolidated Gas Company,

amounting to $7,781,000.00, and the value of the Fourteenth Street and Forty-second Street plants (including land and buildings) amounting to $5,148,764.86. Other differences relating to working capital, organization and development expenses prior to construction and cost of financing in the case of the subsidiary companies, were also debated.

In respect to the franchises and rights, which represent a claimed investment of $7,781,000.00, the Commission can not ignore the fact that the committee of the New York State Senate (1886) which made an exhaustive investigation into the affairs of the gas companies, particularly with reference to the consolidation of those companies effected in 1884, found the value placed upon these franchises and rights to be "not more than their fair aggregate value"; and it was also found, by the United States Supreme Court (in Willcox v. Consolidated Gas Company, 212 U. S. 19) to be a value which the State was "bound to recognize * * * as part of the property upon which a reasonable return can be demanded." It was also included in the Company's investment, as found by the Master and by the Court in the recent Federal Court proceedings. (267 Fed Rep. 231, 240.)

In respect to the Fourteenth Street and Forty-second Street plants it should be said that the daily capacity of these plants is 9,500,000 cubic feet of gas. The combined capacity of all the manufacturing plants of the Consolidated System Companies, including the Fourteenth and [fol. 3146] Forty-second Streets plants, provide a reserve capacity which, in the light of past experience is no more than adequate for the practical requirements of uninterrupted service to the public. In fact, if the extreme temperature conditions, coupled with the scarcity of coal which were experienced in the winter of 1917-1918 were to recur in the ensuing winter, the reserve would be inadequate to meet such an increase in the maximum day's output as occurred during the winter.

Should we eliminate the investment in those plants from the combined investment as stated above, it would be necessary to provide substitute plant capacity of adequate and modern design to the extent of about 10,000,000 cu. ft. of gas per day, in order to maintain a reserve capacity deemed to be necessary from the standpoint of insurance against

interruption of gas service in the city of New York. Such substitute coal gas plant capacity would require an investment of at least $5,000,000.00 and the substitution of this amount in the investment of the companies, would, of course, increase the aggregate investment as stated above.

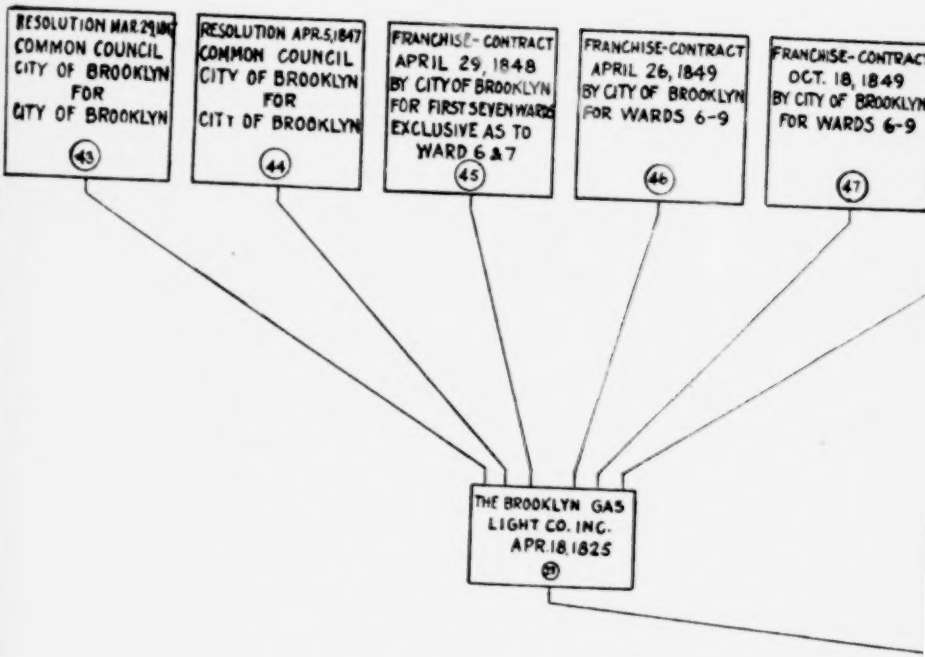
We reserve, however, for future determination, if occasion arises the question of franchises and whether the Fourteenth Street and Forty-second Street coal-gas plants as at present constituted or substitute plants of corresponding capacity should be included in the properties used and useful, under the conditions which may be found to exist at the time of any future determination.

Considering, therefore, the nature of the adjustment which the Commission is desirous of bringing about in the public interest especially in order to facilitate the earliest possible reduction in the rates affected, the Commission believes the investment heretofore mentioned, of $154,825,011.97, may be fairly accepted as the sum upon which, at least, the companies are entitled to earn a fair return.

Although the facts known to the Commission and confirmed by the analysis of exhibits in the conferences indicate that the rates now fixed by the Commission could hardly be deemed adequate if based only upon present conditions, and present costs of manufacture, distribution, taxes, maintenance of property, and return upon investment, the Commission feels confident that upon the greater stabilization of prices and the realization of certain prospective reductions in expense, the rates hereby put in force will approach the requirements of adequacy.

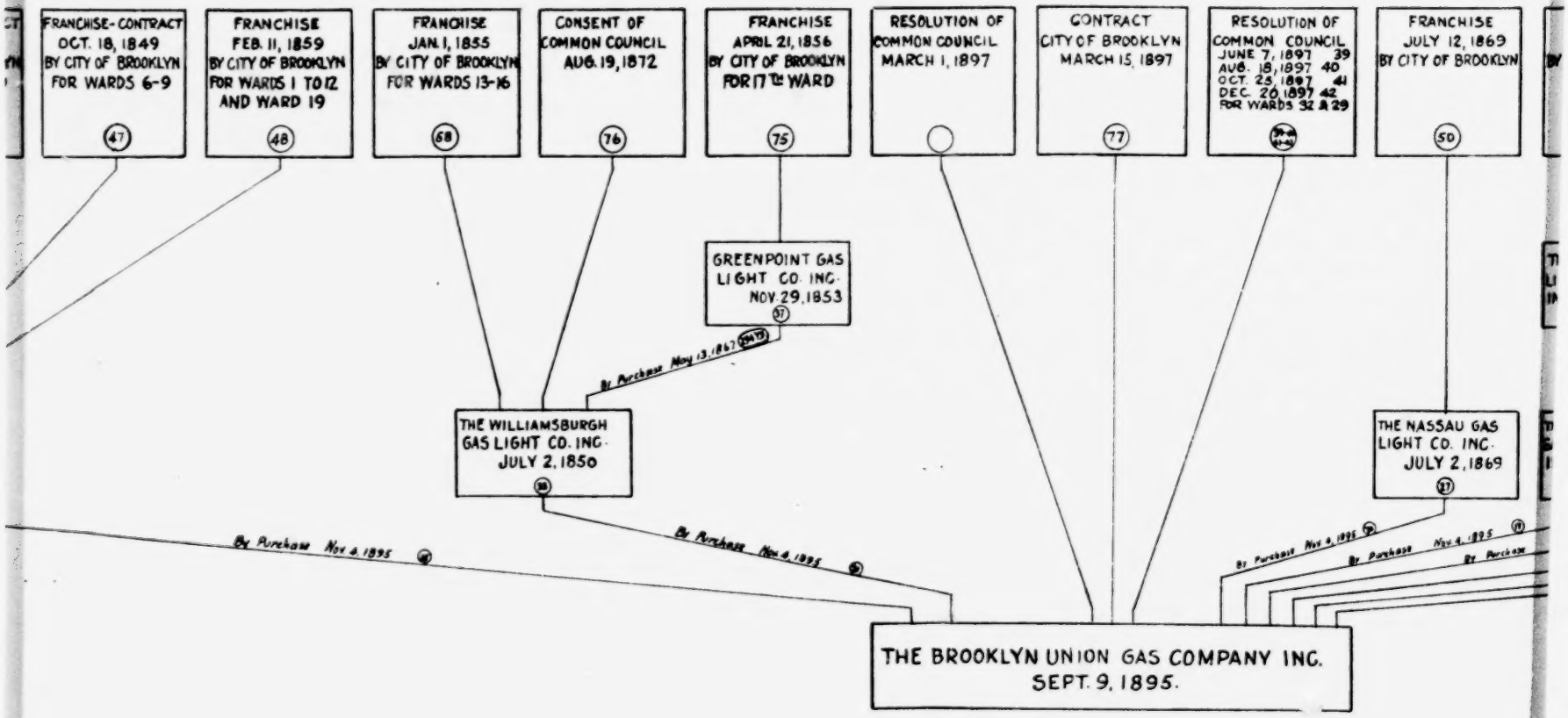
[fol. 3147] The rates to be established are to be effective for a period of one year. The Commission deems it of great public interest that the benefit of such a reduction be made available to the consumers as soon as possible, without dilatory proceedings. Nevertheless, the Commission does not wish to foreclose any interested party from presenting any further proofs which would warrant the Commission in directing a continuance of the proceedings, and the Commission's order makes a suitable reservation of any right of any interested party in that respect.

(Here follows Plaintiff's Exhibit No. 306, marked side folio page 3148)

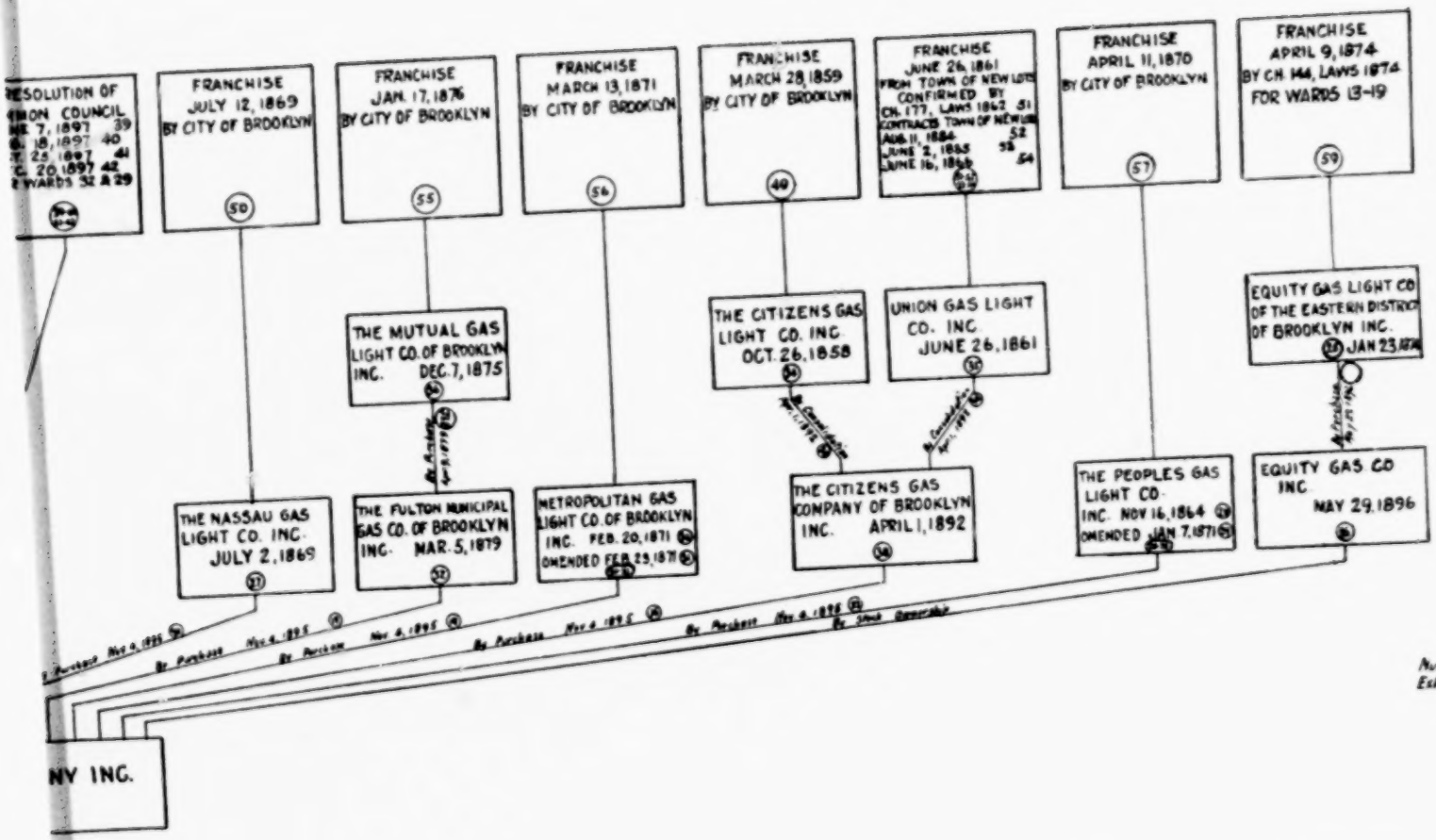

RESOLUTION MAR. 29, 1847
COMMON COUNCIL
CITY OF BROOKLYN
FOR
CITY OF BROOKLYN
43
RESOLUTION APR. 5, 1847
COMMON COUNCIL
CITY OF BROOKLYN
FOR
CITY OF BROOKLYN
44
FRANCHISE - CONTRACT
APRIL 29, 1848
BY CITY OF BROOKLYN
FOR FIRST SEVEN WARDS
EXCLUSIVE AS TO
WARD 6 & 7
45
FRANCHISE-CONTRACT
APRIL 26, 1849
BY CITY OF BROOKLYN
FOR WARDS 6-9
46
FRANCHISE-CONTRACT
OCT. 18, 1849
BY CITY OF BROOKLYN
FOR WARDS 6-9
47
THE BROOKLYN GAS
LIGHT CO. INC.
APR. 18, 1825
37

PLAINTIFF'S EXHIBIT NO. 306.

—THE BROOKLYN UNION GAS COMPANY


FRANCHISE-CONTRACT OCT. 18, 1849 BY CITY OF BROOKLYN FOR WARDS 6-9 (47)
FRANCHISE FEB. 11, 1859 BY CITY OF BROOKLYN FOR WARDS 1 TO 12 AND WARD 19 (48)
FRANCHISE JAN. 1, 1855 BY CITY OF BROOKLYN FOR WARDS 13-16 (68)
CONSENT OF COMMON COUNCIL AUG. 19, 1872 (76)
FRANCHISE APRIL 21, 1856 BY CITY OF BROOKLYN FOR 17TH WARD (75)
RESOLUTION OF COMMON COUNCIL MARCH 1, 1897
CONTRACT CITY OF BROOKLYN MARCH 15, 1897 (77)
RESOLUTION OF COMMON COUNCIL JUNE 7, 1897 39 AUG. 18, 1897 40 OCT. 25, 1897 41 DEC. 20, 1897 42 FOR WARDS 32 & 29
FRANCHISE JULY 12, 1869 BY CITY OF BROOKLYN (50)
GREENPOINT GAS LIGHT CO. INC. NOV. 29, 1853 (37)
By Purchase May 13, 1867
THE WILLIAMSBURGH GAS LIGHT CO. INC. JULY 2, 1850 (38)
THE NASSAU GAS LIGHT CO. INC. JULY 2, 1869 (27)
By Purchase Nov 4, 1895
By Purchase Nov 4, 1895
By Purchase Nov 4, 1895
By Purchase Nov 4, 1895
THE BROOKLYN UNION GAS COMPANY INC. SEPT. 9, 1895.

6.



Numbers ○ thus refer to
Exhibits in
The B.U.G.Co vs. Prendergast
U.S. District Court
Eastern District of N.Y.

3148

[fol. 3149] PLAINTIFF'S EXHIBIT 309

The Brooklyn Union Gas Company

Fixed Capital Accounts June 1, 1923, to December 31, 1923

	Charges	Credits	
Real Estate	.....	5,950.00	
Land	163,240.53	2,500.00	
Plant and patents	.....	157,054.33	
Works and station structures	983,064.98	5,188.03	
Holders	247,259.11	.....	
Furnaces, boilers & accessories	404,662.80	2,912.80	
Steam engines	59,589.69	15,810.00	
Miscellaneous power plant equipment	24,142.97	.....	
Water gas sets & accessories	952,229.56	24,072.89	
Purification apparatus	235,954.21	10,990.42	
Accessory equipment at works	241,025.69	30,309.68	
Misc. construction expenditures	32,319.99	.....	
General structures	64,554.83	9,827.00	
Mains	157,690.64	31.80	
Services	142,541.68	5,701.00	
Meters	209,568.37	58,064.80	
Tools and implements	30,203.40	1,975.60	
Office equipment	28,020.49	2,756.66	
Shop equipment	586.21	.....	
Stable equipment	55,373.99	5,928.28	
Laboratory equipment	4,652.15	1,854.75	
Totals	4,036,691.29	— 340,927.44	= 3,695,763.85

[fol. 3150] PLAINTIFF'S EXHIBIT 310

Exhibit 283 Continued to December 31st, 1923

Construction Accounts:		
Book Additions, 6/1/23 to 12/31/23	3,244,813.83	.....
Withdrawals of Items Included in Inventory, and Withdrawn before 12/31/23	.....	316,244.80
Book Costs Prior to 6/1/23 of Authorizations on which Expenditures had been made, but which were not Inventoried on 6/1/23	522,880.49	.....
Book Costs, 6/1/23 to 12/31/23 on Authorizations Inventoried as Complete on 6/1/23	.....	94,896.17
Mains:		
Book Additions, 6/1/23 to 12/31/23	157,690.64	.....
Withdrawals, 6/1/23 to 12/31/23	.....	373.16
Services:		
Book Additions, 6/1/23 to 12/31/23	142,541.68	.....
Withdrawals, 6/1/23 to 12/31/23	.....	17,033.41
Meters:		
Book Additions, 6/1/23 to 12/31/23	209,568.37	.....
Withdrawals, 6/1/23 to 12/31/23	.....	98,298.05
General Equipment and Tools & Implements:		
Book Additions, 6/1/23 to 12/31/23	118,836.24	.....
Withdrawals, 6/1/23 to 12/31/23	.....	12,514.69
	$4,396,331.25	539,360.28

[fol. 3151] DEFENDANT'S EXHIBIT 1

The Brooklyn Union Gas Company

1895.

Nov. 4.	Sundries, Dr. to the Brooklyn Gas Light Company	$3,935,512.68

For the following described property, real and personal, purchased from them in consideration of the issue to them, or their stockholders of 19,500 shares of the capital stock of The Brooklyn Union Gas Company of the par value of $100 per share, and of the issue to them of 1,885 bonds of The Brooklyn Union Gas Company, each of said bonds having the face value of $1,000:

Nov. 4.	Real estate account	$1,687,500.00
	Plant and patent account	775,011.91
	Street mains account	674,732.92
	Pipe and special account	27,625.81
	Meters account	114,254.92
	Meters cocks and connections account	16,839.00
	Services account	90,131.00
	Office furniture and fixtures account	3,500.00
	Franchises and rights account..	35,000.00
	Horses, wagons and harness account	1,130.00
	Tools and implement account...	5,800.00
	Gas stove account	326.00
	Sundry consumers account	43,719.26
	Cash account	121,861.33
	Deposits on water meters account	158.00
	Coal account	10,198.86
	Coke account	4,980.86
	Fuel oil account	.....
	Nap-tha account	2,025.15
	Gas oil account	.....
	[fol. 3152] Lime account	936.00
	Iron mass (or other purifying material) account	.....
	Sundry supplies account	75.85
	Forward	$3,903,837.28

	Forward	$3,903,837.28
	Manufactured gas account consisting of the quantity of gas on hand in their holders, and that which had been delivered to their customers from the dates of the bills rendered from the last index dates to Nov. 4 bill for which had not been rendered	29,147.80
	Materials and supplies on hand account (other than for gas making), consisting of iron pipe, fittings, burners, distribution and repair supplies....	2,527.51
		$3,935,513.68
Nov. 4.	Sundries, Dr. to the Citizens' Gas Light Co.	$3,057,221.33

[fol. 3153] For the following described property, real and personal, purchased from them in consideration of the issue to them, or their stockholders of 15,000 shares of the capital stock of the Brooklyn Union Gas Company of the par value of $100 per share, and of the issue to them of 200 bonds of the Brooklyn Union Gas Company, each of said bonds having a face value of $1,000:

Nov. 4.	Real estate account	$187,650.00
	Plant and patent account	1,419,597.40
	Street mains account	785,538.47
	Pipe and specials account	23,137.89
	Meters account	82,247.72
	Meters cocks and connections account	13,588.50
	Services account	99,585.00
	Office furniture and fixture account	3,500.00
	Franchises and rights account..	300,000.00
	Horses, wagons and harness account	675.00
	Tools and implements account..	5,300.00
	Forward	$2,920,819.98

	Forward	$2,920,819.98
	Gas stove account	113.22
	Sundry consumers account	42,614.52
	Cash account	67,848.09
	Cash (see page No. 24 for additional entry debiting cash and crediting profit and loss account).	
	[fol. 3154] Metropolitan Gas Light Co., Stock, 4 shares.....	800.00
	Deposits on water meter account	145.00
	Coal account	6,354.89
	Coke account	.....
	Fuel oil account	148.40
	Nap-tha account	.....
	Gas oil account	2,720.94
	Lime account	.....
	Iron mass (or other purifying material) account	1,267.30
	Sundry supplies account	49 13
	Manufactured gas account consisting of the quantity of gas on hand in their holders and that which has been delivered to their customers from the dates of bills rendered from the last index dates to Nov. 4, bills for which have not been rendered	11,844.11
Nov. 4.	Materials and supplies on hand account (other than for gas making) consisting of iron pipe, fittings, burners, distribution and repairs, supplies	2,495.75
		$3,057,221.33
[fol. 3155]	Nov. 6. Sundries, Dr. to The Fulton Municipal Gas Co.	$5,927,059.40

For the following described property, real and personal, purchased from them in consideration of the issue to them, or their stockholders of 28,465 shares of the capital stock of the Brooklyn Union Gas Company of the par value of $100 each, and of the issue to them of 2,455 bonds of the Brooklyn Union Gas Company, each of said bonds having a face value of $1,000:

Nov. 4.	Real estate account	$390,712.50
	Plant and patent account	2,599,933.19
	Street mains account	1,845,980.85
	Pipe and specials account	15,114.17
	Meters account	141,136.40
	Meters, cocks and connections	20,299.50
	Services account	154,615.00
	Office furniture and fixtures account	5,500.00
	Franchises and rights account	600,000.00
	Horses, wagons and harness account	2,692.75
	Tools and implements account	11,000.00
	Gas stove account	1,190.96
	Sundry consumers account	74,328.29
	Cash account	4,461.84
	Deposits on water meter account	1,371.00
	Coal account	11,899.22
	Coke account	.....
	Fuel oil account	1,277.18
	Nap-that account	7,183 03
	Gas oil account	2,191.92
	Lime account	1.62
	Iron mass (or other purifying [fol. 3156] material) account	1,700.15
	Sundry supplies account	54.77
	Manufactured gas account, consisting of the quantity of gas on hand in their holders and that which has been delivered to their customers from the dates of the bills rendered from the last index dates to Nov. 4, bills for which had not been rendered	28,412.07
	Forward	$5,921,056.41

	Forward	$5,921,056.41
	Materials and supplies on hand account (other than for gas making), consisting of iron pipe, fittings, burners, distrition and repairs supplies	6,002.99
		$5,927,959.40
Nov. 4.	Sundries, Dr. to Metropolitan Gas Light Co.	$3,031,063.02

For the following described property, real and personal, [fol. 3157] purchased from them in consideration of the issue to them, or their stockholders of 15,000 shares of the capital stock of the Brooklyn Union Gas Company of the par value of $100 per share, and of the issue to them of 1,200 bonds of the Brooklyn Union Gas Company, each of said bonds having a face value of $1,000:

Nov. 4.	Real estate account	$319,537.50
	Plant and patent account	1,212,183.36
	Street mains account	621,252.53
	Pipe and specials account	54,315.20
	Meters account	19,276.50
	Services account	105,190.00
	Office furniture and fixtures account	2,000.00
	Franchises and rights accounts..	300,000.00
	Horses, wagons and harness account	615.00
	Tools and implements account ..	4,300.00
	Gas stove account	.....
	Sundry consumers account	45,026.06
	Cash account	178,416.32
	Metropolitan Gas Light Company. Stock 150 shares. The same being an investment made by the Directors of said company, as a guarantee fund for the redemption of deposits that might be made by consumers as security for the payment of bills rendered to them.....	$30,000.00

[fol. 3158] Deposits on water meters account	25.00
Coal account	3,939.51
Coke account	
Fuel account	1,102.36
Nap-tha account	4,760.07
Gas oil account	
Lime account	6.00
Iron mass (or other purifying material) account	350.00
Sundry supplies account	75.90
Manufactured gas account, consisting of the quantity of gas on hand in their holders and that which has been delivered to their consumers from the dates of the bills rendered from the last index dates to Nov. 4, bills for which have not been rendered	14,546.15
Material and supplies on hand account (other than for gas making), consisting of iron pipe, fittings, burners, distribution and repairs supplies	3,152.63
	$3,031,163.02

1895.

Nov. 4. Sundries, Dr. to Nassau Gas Light Co. $6,298,168.78

For the following described property, real and personal, purchased from them in consideration of the issue to them or their stockholders of 31,500 shares of the capital [fol. 3159] stock of the Brooklyn Union Gas Company of the par value of $100 per share, and of the issue to them of 2,445 bonds of the Brooklyn Union Gas Company, each of said bonds having a face value of $1,000:

Real estate account	$1,515,000.00
Plant and patent account	2,126,662.47
Street mains account	1,379,017.42
Pipe and specials account	20,592.96
Meters account	194,355.85
Meters, cocks and connection account	32,742.00
Services account	181,789.00
Office furniture and fixtures account	4,000.00
Franchises and rights account	650,000.00
Horses, wagons and harness account	6,350.00
Tools and implements account	11,500.00
Gas stoves account	325.00
Sundry consumers account	57,319.71
Cash account	59,750.00
Deposits on water meters account	80.00
Coal account	19,091.21
Coke account	410.00
Fuel oil account	1,362.70
Naptha account	159.50
Iron mass (or other purifying material) account	988.20
Sundry supplies account	91.33
Manufactured gas account, consisting of the quantity of gas on hand in their holders and that which has been delivered to their consum- [fol. 3160] ers from the dates of the bills rendered from *from* the last index dates to Nov. 4, bills for which had not been rendered	$28,349.45
Materials and supplies on hand account (other than gas making), consisting of iron pipe, fittings, burners, distribution and repairs supplies	1,883.78
	$6,298,168.78

1895.

Nov. 4.	Sundries, Dr. to the People's Gas Light Co.	$1,836,659.79

For the following described property, real and personal, purchased from them in consideration of the issue to them or their stockholders of 9,000 shares of the capital stock of the Brooklyn Union Gas Company of the par value of $100 per share, and of the issue to them of 370 bonds of the Brooklyn Union Gas Company, each of said bonds having a face value of $1,000:

Nov. 4.	Real estate account	$512,500.00
	Plant and patent account	335,164.24
	Street mains account	525,800.62
	Pipe and specials account	1,544.89
	Meters account	89,782.06
	Meters, cocks and connections account	14,278.50
	Service account	80,060.00
	Office furniture and fixtures account	1,500.00
[fol. 3161]	Franchises and rights account	$200,000.00
	Horses, wagons and harness account	504.00
	Tools and implements account ..	2,800.00
	Gas stoves account	1,198.85
	Sundry consumers account	41,005.82
	Cash account	10,160.81
	Deposits on water meters account	112.00
	Coal account	59.10
	Sundry supplies account	13.30
	Manufactured gas account consisting of the quantity of gas on hand in their holders and that which had been delivered to their customers from the dates of the bills rendered from the last index dates to Nov. 4, bills for which had not been rendered	9,900.00

	Materials and supplies on hand account (other than for gas making) consisting of iron pipe, fittings, burners, distribution and repairs supplies..	1,275.00
		$1,836,659.79

1895.

Nov. 4. Sundries, Dr. to The Williamsburgh Gas Light Co. $6,341,198.66

For the following described property, real and personal, purchased from them in consideration of the issue to [fol. 3162] them or their stockholders of 31,500 shares of the capital stock of the Brooklyn Union Gas Company of the par value of $100 per share, and of the issue of them of 2,045 bonds of the Brooklyn Union Gas Company, each of said bonds having a face value of $1,000:

Nov. 4.	Real estate account	$736,500.00
	Plant and patent account	2,219,301.24
	Street mains account	1,750,843.17
	Pipe and specials account	7,089.30
	Meters account	288,150.00
	Meters, cocks and connections accounts	45,988.50
	Services account	214,028.00
	Office furniture and fixtures account	4,500.00
	Franchises and rights account...	650,000.00
	Horses, wagons and harness account	1,615.00
	Tools and implements account..	12,000.00
	Gas stove account	1,517.44
	Sundry consumers account	32,783.34
	Cash account	152,268.58
	Williamsburgh Gas Light Co. bonds	21,200.00
	Newtown Gas Company, claim against the Newtown Gas Company in process of adjustment	120,000.00

Deposits on water meters account	750.00
Coal account	7,801.97
Coke account	299.00
Gas oil account	4,130.00
Iron mass (or other purifying material) account	1,824.00
Sundry supplies account	54.47
Manufactured gas account consisting of the quantity of gas on hand in their holders and that which had been delivered to their consumers from the dates of the bills rendered from the last index dates to Nov. 4, bills for which had not been rendered. [fol. 3163]	$63,129.46
Forward	$6,335,673.47
Forward	$6,335.673.47
Materials and supplies on hand account (other than for gas making) consisting of iron pipe, fittings, burners, distribution and repairs supplies	5,525.19
	$6,341,198.66

(Transcript)

1895.

Nov. 4. The Brooklyn Gas Light Co., Dr., to sundries $100,512.68

For amount of outstanding liabilities of said company as same stood on November 4, 1895, payment of which was assumed by the Brooklyn Union Gas Company in accordance with the agreement of purchase made by them, as follows, to wit:

Nov. 4. To sundry creditors account for amount of floating debt as per [fol. 3164] schedule $91,860.54

To consumers deposits account for amount of deposits outstanding		8,174.40
To interest account for amount of interest accrued on outstanding deposits (approximated)..		477.74
		$100,512.68

1895.

Nov. 4. The Citizens' Gas Light Co., Dr., to sundries $1,350,370.99

For amount of outstanding liabilities of said company as same stood on Nov. 4, 1895, payment of which was assumed by the Brooklyn Union Gas Company in accordance with agreement of purchase by them, as follows, viz:

Nov. 4. To sundry creditors account for amount floating debt as per schedule		$47,036.37
To consumers deposits account for amount of deposits outstanding		29,710.90
To interest account for amount of interest accrued on outstanding deposits (approximated)		6,623.74
To Citizens' Gas Light Co. bonds, consolidated mortgage, due Feb. 1, 1940, interest 5%, payable semi-annually, Feb. 1 and Aug. 1, total issue $750,- [fol. 3165] 000, of which $250,- 000 is deposited with Central Trust Co., trustees, against an issue of $250,000 first mortgage bonds, amount outstanding	$500,000.00	
Accrued interest on $500,000 from Aug. 1, to Nov. 4	6,458.33	
		$506,458.33

	Forward	$589,829.34
Nov. 4.	To Citizens' Gas Light Co. bonds, first mortgage, due April 1, 1905, interest 5%, payable semi-annually, April 1 and Oct. 1 ..... $250,000.00	
	Accrued interest from Oct. 1 to Nov. 1 ..... 1,145.82	
		251,145.82
	To Union Gas Light Co. bonds, consolidated mortgage, due Jan 1, 1920, interest 5%, payable semi-annually, Jan. 1 and July 1, total issue $500,000, of which $250,000 is deposited	
[fol. 3166]	with Central Trust Co., trustees, against an issue of $250,000 of first mortgage bonds, amount outstanding	$250,000 00
	Accrued interest on $250,000 from July 1 to Nov. 1	5,125 00
		$255,125 00
		$1,350,370 99

1895.

Nov. 4.	The Fulton Municipal Gas Co., Dr. to sundries	$582,543 75

For amount of outstanding liabilities of said company as same stood on November 4, 1895, payment of which was assumed by the Brooklyn Union Gas Co., in accordance with the agreement of purchase made by them, as follows, viz:

Nov. 4.	To sundry creditors' account for amount of floating debt, as per schedule	$31,869.44

	To consumers' deposits account for amount of deposits outstanding	10,031 61
	To interest account, for amount of interest accrued on outstanding deposits (approximated)	1,165 81
[fol. 3167]		
	To Metropolitan Gas Light Co. bonds, first mortgage, due April 1, 1898, interest 5 per cent, payable semi-annually, April 1 and October 1	500,000 00
	Accrued interest from October 1 to November 4	1,145 82
		$251,145 82
		$294,212 68

1895.

Nov. 4. The Nassau Gas Light Co., Dr $668,783 07

For amount of outstanding liabilities of said company as same stood on November 4, 1895, payment of which was assumed by the Brooklyn Union Gas Co., in accordance with agreement of purchase made by them, as follows, viz:

Nov. 4.	To sundry creditors' account for amount of floating debt as per schedule	$48,667 53
	To consumers' deposits account for amount of deposits outstanding	17,998 55
	To interest account for amount of interest accrued on outstanding deposits (approximated)	2,116 99
	Forward	$68,783 07

[fol. 3168]

1895.

Nov. 4.	Forward		$68,783 07
	To the Nassau Gas Light Co.:		
	Certificate of indebtedness		600,000 00
			$668,783 07

1895.

Nov. 4. The People's Gas Light Co., Dr., to sundries $542,549 58

For amount of outstanding liabilities of said company as same stood on November 4, 1895, payment of which was assumed by the Brooklyn Union Gas Co., in accordance with agreement of purchase made by them, as follows, viz:

Nov. 4.	To sundry creditors' account for amount of floating debt as per schedule		$18,247 65
	To consumers' deposits account for amount of deposits outstanding		19,727 81
	To interest account for amount of interest accrued on outstanding deposits (approximated)		3,857 47
	To People's Gas Light Co., debenture bonds, due April 1, 1900, interest 6 per cent, payable semi-annually, April 1 and October 1	100,000 00	
	Accrued interest from October 1 to November 4	500 00	
			$100,550 00
			$142,382 92

[fol. 3169]

The People's Gas Light Co., bonds, first mortgage, due May 1, 1907, interest 5 per cent, payable semi-annually, May 1 and November 1	$400,000 00	
Accrued interest from November 1 to November 4	166 66	
		$400,166.66
		$542,549.58

Nov. 4. The Williamsburgh Gas Light Company to sundries, Dr $1,090,612.96

For amount of outstanding liabilities of said Company as same stood on Nov. 4, 1895, payment of which was assumed by The Brooklyn Union Gas Company, in accordance with agreement of purchase made by them, as follows, viz:

Nov. 4. To sundry creditors' account for amount of floating debt, as per schedule		$61,917.35
To consumers' deposits, account for amount of deposits outstanding		21,987.26

[fol. 3170]

To interest, account for amount of interest accrued on outstanding deposits (approx.)		1,208.35
To Williamsburgh Gas Light Co., bonds, first mortgage, due April 1, 1900, interest six per cent, payable semi-annually, April 1 and October 1	$1,000,000.00	
Accrued interest from Oct. 1 to Nov. 4	5,500.00	
		1,005,500.00
		$1,090,612.96

1895.

Nov. 4.	Sundries, Dr., to capital stock account:	
	The Brooklyn Gas Light Co. for 19,500 shares par value of $100 each	$1,950,000 00
	The Citizens' Gas Light Co., for 15,000 shares, par value of $100 each	1,500,000 00
	The Fulton Municipal Gas Co., for 28,465 shares, par value of $100 each	2,846,500 00
	The Metropolitan Gas Light Co., for 15,000 shares, par value of $100 each	1,500,000 00
[fol. 3171]		
	The Nassau Gas Light Co., for 31,500 shares, par value of $100 each	3,150,000 00
	The People's Gas Light Co., for 9,000 shares, par value of $100 each	900,000 00
	The Williamsburgh Gas Light Co., for 31,500 shares, par value of $100 each	3,150,000 00
		$14,996,500 00

1895.

Nov. 4.	Sundries, Dr., to Brooklyn Gas Company bonds, first mortgage	$10,600,000 00
	The Brooklyn Gas Light Company, for 1,885 bonds, par value of $1,000 each	$1,885,000 00
	The Citizens' Gas Light Company for 200 bonds, par value of $1,000 each	200,000 00
	The Fulton Municipal Gas Company, for 2,455 bonds, par value of $1,000 each	2,455,000 00

	The Metropolitan Gas Light Company for 1,200 bonds, par value of $1,000 each	1,200,000 00
	The Nassau Gas Light Company, for 2,445 bonds, par value of $1,000 each	2,445,000 00
	[fol. 3172] The People's Gas Light Company, for 370 bonds, par value of $1,000 each	370,000 00
	The Williamsburgh Gas Light Company, for 2,145 bonds, par value of $1,000 each	2,045,000 00
		$10,600,000 00

1895.

Nov. 4.	Sundries, Dr., to profit and loss account	$200,707 95
	The Citizens' Gas Light Company, for balance of account	6,850 34
	The Fulton Municipal Gas Company, for balance of account	43,015 65
	The Metropolitan Gas Light Company, for balance of account	36,850 34
	The Nassau Gas Light Company, for balance of account	34,385 71
	The People's Gas Light Company, for balance of account	24,110 21
	The Williamsburgh Gas Light Company, for balance of account	55,585 70
		$200,797 95

(Here follows Defendants' Exhibit No. 4, marked side folio pages 3173 and 3174.)

Wrought Iron and Steel Pipe Prices

Computed from discounts as per list, for carload lots; price for base size pipe, to 3-in.

Wrought Iron Pipe, per Gross Ton

	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
January	$53.76	$49.28	$53.67	$49.28	$58.53	$67.20	$62.72	$53.76	$56 00	$56 00	$60 48	$62 72	$62 72	$72 98	$103 04	$150 08	$143 36	$140 94	$166.68	$100.96	$123 38
February	53.76	49.28	54.88	49.28	67.20	67.20	57 92	53.76	56.00	56 00	60 48	62 72	62.72	77 40	105 44	150 08	143.36	146 72	166 68	100.96	127 83
March	53.76	52.95	56 00	49.28	67.20	67.20	49.28	53.76	56.00	56.00	60 48	62.72	62 72	82 09	111 42	150 08	140 58	146 72	157 92	100 96	127 83
April	53.76	53.76	56.41	49.28	67 20	67 20	49.28	53.76	56 00	56.00	60 48	62.72	62 72	86 61	125 01	150.08	135.52	146 72	152 54	100 96	127.83
May	53.76	53.76	57.12	49.28	67.20	67 20	49.28	53.76	56 00	56.00	60 48	62 72	64 96	89 60	138 88	150 08	135 52	146 72	144 48	100 96	127.83
June	53.76	51.52	57.12	49.28	70.34	64.06	49.28	53.76	56.00	56.00	62.65	62 72	64 96	89 60	138 88	150 08	135 52	146 72	144 48	100 96	127.83
July	53.76	51.12	57.12	49.28	71.68	62.72	49.28	53.76	56.00	56 00	62 72	62.72	64 96	89 60	149 72	150 08	135 52	146.72	137.01	100.96	1..7.83
August	53.76	51.12	57.12	49.28	71.68	62 72	53.33	53.76	56.00	56 00	62 72	62.72	64 96	89 60	150 08	150 08	135 52	146.72	135 52	102 81	127.83
September	53.76	51.12	57.12	49.28	71.68	62.72	53.76	53.76	56.00	58 17	62.72	62.72	64.96	91 39	150 08	150 08	135 52	146.72	124.32	115 32	127 83
October	53.76	51.12	49.54	52.17	70.38	62.72	53.76	56.00	56.00	58.24	62.72	62.72	64.96	91.84	150 08	150 08	135 52	146 72	124 32	120 41	127 83
November	53.76	51.12	49.28	53.76	67.20	62.72	53.76	56.00	56.00	60.48	62.72	62.72	67.20	93 03	150 08	150 08	135 52	146.72	124.32	120 41	127 83
December	53.62	51.12	49.28	55.06	67.20	62.72	53.76	56.00	56.00	60.48	62.72	62.72	67.20	98.42	150.08	150 08	135.52	157 78	124 32	120.41	127.83
Average	*53.75*	*51.44*	*54.56*	*50.38*	*68.46*	*64.70*	*52.95*	*54.32*	*56.00*	*57.11*	*61.68*	*62.72*	*64.59*	*87.68*	*136.90*	*150.08*	*137.25*	*147.16*	*141.88*	*107.17*	*127.46*

Steel Pipe, per Gross Ton

	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
January	$56.00	$51.52	$51.70	$47 04	$56.58	$62 72	$58.24	$49.28	$44.80	$40.32	$44 80	$44 80	$42.56	$52 17	$80 64	$109 76	$103 04	$95 20	$95 20	$51.87	$61.13
February	56.00	53.76	53.76	47.04	58.24	62 72	54.24	49.28	44.80	40.32	44 80	45 88	44.16	55 00	83 04	109 76	103 04	95.20	95.20	51 87	66.50
March	56.00	56.00	54.88	47.04	60 84	62.72	47 04	49.28	44 80	40.32	44.80	45 92	44.80	59 69	89 02	109.76	100 51	95.20	95.20	51.87	66.50
April	56.00	56.00	55.29	47 04	62.72	62.72	47.04	49.28	44.80	40.32	45.51	45.51	44.80	64.21	100 43	109.76	95.20	95.20	88 48	51.87	67.70
May	56.00	56.00	56.00	47 04	62.72	62.72	47.04	49.28	44.80	40 32	46.10	44.80	47 04	67.20	100 80	109.76	95.20	95.20	84 00	51.87	70.30
June	56.00	53.76	56.00	47.04	62.72	60.58	47.04	49.28	44.80	42.56	47.04	44.80	47.04	67.20	100.80	109.76	95.20	95.20	84.00	51.87	70.30
July	56.00	48.16	56.00	47.04	62.72	58.24	47.04	49.28	44.80	43.14	47.04	44.80	47.04	67.20	100.80	109.76	95.20	95.20	80 39	51.87	70.30
August	56.00	48.16	56.00	47.04	62.72	58.24	47.04	49.28	44 80	44.80	45.31	44.80	47.04	67.20	100 80	109.76	95.20	95 20	79 52	52.98	70.30
September	56.00	47 11	56.00	47 04	62.72	58.24	47.04	49 28	44 80	46.37	44.80	44 80	47.04	68 99	100 80	109 76	95.20	95.20	75 04	57.43	70.30
October	56.00	47.98	47.33	49.93	62.72	58.24	49.28	44.80	42.63	47.04	44.80	44 80	47 04	69.44	100 80	109 76	95.20	95 20	70.56	58 91	70 30
November	56.00	51.52	47.04	51 52	62 72	58.24	49.28	44.80	42.56	47.04	44.80	42 63	49.28	70 63	108 27	109 76	95.20	95 20	70 56	61.13	70.30
December	56 00	51.52	47.04	54.41	62 72	58.24	49 28	44.80	40.32	47.04	44.80	42.56	49 28	76.45	109 76	105 64	95 20	95 20	67.49	61.13	70 30
Average	*56.00*	*51.79*	*53.09*	*48.33*	*61.68*	*60.22*	*49.13*	*48.16*	*44.06*	*43.30*	*45 38*	*44.63*	*46.43*	*65.45*	*98 00*	*109.42*	*96.95*	*95.20*	*82.14*	*54.56*	*68.69*

Cast Iron Pipe Prices, 1902 to 1922

At New York, 6-Inch, per Net Ton

	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
January	$29 25	$24 50	$28 00	$29.75	$34 25	$27 00	$24.50	$25.50	$22 00	$22 00	$25 00	$22 00	$20 00	$29 00	$41 50	$55 35	$65 70	$66 30	$63 30	$47 30	$54 90
February	29 25	24 25	28.50	29.50	34.25	26 75	24 25	25 50	21 50	22 00	24.75	22 00	20 00	29 33	41 50	55 35	62 70	70 30	63 30	47 30	56.50
March	30 75	24 25	26.75	30.50	34 00	26 25	25 25	25 50	21 00	22 00	23 87	22 00	20 00	29.75	43.10	55 35	62.70	71 30	63 30	47 68	57 75
April	31.00	24.25	27 00	29.75	33.50	26.25	25 00	25.50	21.00	21 25	23 50	22.00	21 60	30 50	50 88	55.35	57.70	73 90	63 30	48 80	58 50
May	30 75	24 00	27.25	31.00	34.25	26 25	25.25	25 50	21.00	21.00	23 90	20 88	22 00	30 50	55 50	56.60	54 45	76 30	62 05	49 60	58 50
June	30 75	23 50	27.25	32.50	33.50	25.75	26 00	25 25	21.00	21.00	23.00	20 50	22 25	30 50	60 75	61.44	52 03	76.30	54.30	50 80	61.35
July	30 75	23.50	27.25	30.25	34.00	25 75	26.25	24 00	21.00	22.10	23.00	20.50	22.50	30.50	65.50	61.75	50.46	76 30	52 30	53.50	62.30
August	29.50	23.50	27.75	30.50	32 50	25 25	26.00	23 50	21.00	22.00	23.00	20.50	23.25	30.50	65.50	61.75	52.33	76.53	46.05	54.10	62.62
September	29.00	23.00	27.25	31.00	33 00	25.75	25.75	23.50	21.00	23 12	23.00	20 40	24.37	30.83	65 50	61.75	54 30	77.22	46.30	54.50	63.60
October	26.00	23.25	28.25	33.00	33.50	25 75	25.50	23.00	21.00	24.50	23.00	20 00	25.25	31.50	61 00	67.70	55 30	77.22	47.30	54.50	63 60
November	24.50	25.00	29.00	33.25	28.50	25.00	25.87	22.12	21.40	24.12	23.00	20 00	26.50	35.50	56 50	67.70	58 30	77.22	47 30	54.50	63.60*
December	24.25	27.00	29.25	35.50	28.00	25.50	25.70	22.00	22.00	24.62	22.33	20.00	27.60	41 00	56 50	67.70	61.30	68.87	47 30	54.75	63.60*
Average	*28.81*	*24.17*	*27.79*	*31.38*	*32.77*	*25.94*	*25.44*	*24.24*	*21.24*	*22.48*	*23.37*	*20.90*	*22.94*	*31.62*	*55.31*	*60.65*	*57.27*	*73.98*	*54.68*	*51.44*	*60.57*

*Concession of $2 to $3 per ton from this price to consumers willing to accept winter delivery.

Connellsville Coke Prices for Twenty-one Years

Average Prices of Prompt Connellsville Furnace Coke, per Net Ton at Oven

	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
January	$5 00	$1.60	$2.46	$2.62	$3.53	$1.92	$1.59	$2 55	$1.40	$1.82	$3.88	$1.85	$1 50	$2 94	$9.50	$6.00	$5.65	$6 00	$5.06	$2.75	$8.05
February	5.00	1.52	2.86	2.14	3.50	1.86	1.59	2.12	1.45	1 78	2.52	1.85	1.50	3.38	9.62	6 00	4.44	6 00	4.50	3.04	7.13
March	5.00	1.68	2.43	2.24	3.02	1.72	1.60	2.00	1.55	2.12	2.40	1.90	1.50	3.47	9.60	6.00	4.06	6 00	4.35	3.25	7.25
April	4.20	1 60	2.07	2.45	2.72	1.57	1.60	1.77	1.59	2 39	2.16	1.86	1 50	2.41	7.38	6 00	3.65	9.60	3.50	4.48	6.31
May	3.50	1.50	1.87	2.46	2.16	1.50	1.57	1.66	1.50	2.28	2.13	1.77	1.50	2 30	7.80	6 00	3.69	12 00	3.25	6.00	5.15
June	3.00	1.45	1.82	2.32	1.89	1.55	1.52	1.65	1.42	2.02	2.11	1.75	1.56	2.49	11.25	6.00	4.00	15.00	3.00	6.75	4.75
July	2.50	1.45	1.81	2.51	2.40	1.57	1.58	1.59	1.44	2.21	2.45	1.75	1.64	2.75	12.75	6.00	4.07	17.20	2 81	10.75	4.55
August	2.25	1.45	1.80	2.76	2 62	1.50	1.66	1.57	1 46	2.21	2.50	1.70	1.50	2.80	13.60	6 00	4.31	17.75	2.75	12.80	4.53
September	2.20	1.45	2.10	2.85	2 82	1.50	2.39	1.60	1 50	2 37	2.29	1 65	1.61	2 94	11.12	6.00	4 56	16.70	3 15	11 13	4.50
October	1.90	1 47	2.61	2.84	2.85	1 53	2 76	1 59	1.50	3.41	2.98	1.60	2 03	4 88	6 00	6.00	4 52	15 12	3.28	9.60	3.85
November	1.75	2 04	2.95	3.13	2.41	1 72	2 74	1 50	1 52	3 94	1.82	1.52	2.28	6 90	6 00	6 00	5 87	8 26	3 03	7 19	3.81
December	1.62	2.12	2 79	3 52	2 06	1 82	2 67	1 44	1.60	4 00	1.75	1.50	2.64	8.38	6 00	6.00	6 12	6 20	2.75	7.00	4.00
Average	*3.16*	*1.61*	*2.27*	*2.65*	*2.67*	*1.65*	*1.94*	*1.75*	*1.49*	*2.55*	*2.42*	*1.73*	*1.73*	*3.80*	*9.22*	*6.00*	*4.58*	*11.32*	*3.45*	*7.06*	*5.33*

Average Prices of Prompt Connellsville Foundry Coke, per Net Ton at Oven

	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
January	$6.50	$2.18	$2.38	$3.42	$4.25	$2.45	$2.00	$2.90	$1 90	$1.97	$4 40	$2.50	$2 00	$3 50	$9 75	$7.00	$6.25	$7.00	$6 38	$3:75	$8.70
February	6.50	2.10	2 68	2.66	4.00	2.30	1.95	2.70	2.10	2.09	3.25	2.50	2.00	3.50	11.00	7.00	5.00	7.00	5.63	4.00	8.25
March	6.50	2.25	2.75	2.78	3.65	2.25	1.95	2.60	2.05	2.56	3.00	2.45	2.00	3.75	11 60	7.00	4.94	7 00	5.45	4.25	8.38
April	5.50	2.15	2.70	2.95	3.21	2.22	1.86	2.45	2.00	2.09	3.00	2.40	2.00	3.66	9.13	7.00	4.30	10.20	4.75	5.08	7.56
May	4.50	2.00	2.56	2.81	3.00	2.03	1.85	2.20	1.81	2.58	2.85	2.40	2 00	3 25	8.90	7.00	4.31	13.00	4.50	6.36	6.15
June	3.50	1.90	2.40	2.65	3.00	2.00	1.80	2.17	1.76	2.40	2.80	2.32	2.00	3.25	11 72	7.00	4.56	15.75	4.45	7 25	5.56
July	3.25	1.92	2.25	2.79	3.00	2.00	2.00	2.15	1.82	2.40	2.70	2.22	2.05	3.25	13.25	7 00	5.00	17 80	4.06	11.00	8.35
August	3 00	1.75	2 25	3.00	3.08	1.92	1.95	2.15	1.85	2.40	2.90	2.25	2.00	3.30	13.20	7.00	5.25	18 88	3.75	13 90	8.38
September	2.87	1.85	2.50	3.19	3.20	1.90	2.55	2.12	1.85	2.54	2.90	2.10	2.07	3.31	11.75	7.00	5.80	17 70	4.15	12.80	8.50
October	2.87	2.00	3.00	3.31	3.25	2.10	2.90	2.10	1.81	3.65	2.81	2.00	2.35	3.88	6 00	7.00	6.25	16 38	4.38	11.70	4.90
November	2.50	2.25	3.50	4.00	2.75	2.20	3.25	2.05	1.85	4.25	2.60	1.92	2.88	7.10	7.00	7.00	7.00	9.50	4.19	8.38	4.81
December	2.25	2.35	3.50	4.12	2.59	2.25	3.20	1.97	1.90	4.50	2.50	1.90	2.95	8.63	7.00	7.00	7.00	7.00	3.81	7.88	4.81
Average	*4.15*	*2.05*	*2.71*	*3.14*	*3.25*	*2.14*	*2.27*	*2.30*	*1.89*	*2.84*	*2.98*	*2.25*	*2.19*	*4.19*	*10.03*	*7.00*	*5.47*	*12.27*	*4.63*	*8 00*	*6.27*

Finished Iron and Steel at Chicago

(Cents Per Lb.)

1923	Common Bar Iron	Soft Steel Bars	Structural Steel
January	2.35	2.08	2.18
February	2.46	2.21	2.31
March	2.53	2.45	2.52
April	2.60	2.84	2.84
May	2.60	2.74	2.84
June	2.55	2.60	2.70
July	2.50	2.60	2.70
August	2.40	2.60	2.70
September	2.39	2.50	2.60
October	2.38	2.50	2.60
November	2.40	2.50	2.60
December	2.40	2.50	2.60

Yearly Averages

	Common Bar Iron	Soft Steel Bars	Structural Steel
1923	2.47	2.51	2.59
1922	1.95	1.83	1.86
1921	2.12	2.16	2.225
1920	3.72	3.34	3.22
1919	2.68	2.74	2.79
1918	3.50	3.08	3.18
1917	3.77	3.772	4.275
1916	2.31	2.94	2.83
1915	1.24	1.48	1.48
1914	1.06	1.32	1.34
1913	1.43	1.55	1.60
1912	1.32	1.42	1.46

Yearly Averages

	Common Bar Iron	Soft Steel Bars	Structural Steel
1911	1.22	1.47	1.50
1910	1.45	1.62	1.66
1909	1.43	1.50	1.59
1908	1.56	1.66	1.82
1907	1.78	1.77	1.87
1906	1.71	1.68	1.86
1905	1.65	1.65	1.78
1904	1.41	1.50	1.71
1903	1.65	1.72	1.75
1902	1.71	1.73	1.75
1901	1.58	1.58	1.70
1900	1.75	1.75	2.00

Scrap Prices at Chicago, 1905 to 1923

Heavy Melting Steel Scrap, per Gross Ton

	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
January	$14.88	$14.95	$16.80	$11.05	$13.94	$16.00	$11.75	$10.75	$12.60	$ 9.35	$9.19	$15.50	$21.12	$30.00	$17.40	$24.50	$15.13	$11.45	$19.15
February	14.13	13.63	15.75	12.50	13.56	15.50	12.06	10.75	12.13	10.50	9.56	14.75	21.50	30.25	15.06	25.00	15.13	11.38	20.33
March	14.45	13.00	16.00	11.44	12.13	15.00	12.15	10.94	12.08	9.81	9.63	16.50	23.70	29.87	15.63	24.25	12.50	12.38	23.50
April	14.38	13.50	15.75	11.05	12.35	14.44	11.75	11.56	12.50	9.80	9.15	16.50	27.00	28.75	16.41	23.75	11.00	13.75	22.50
May	12.55	13.70	15.60	10.62	13.44	13.56	10.50	12.05	11.25	9.69	9.37	15.94	28.70	28.80	15.62	23.00	11.50	14.95	19.70
June	11.95	13.13	16.25	11.62	14.50	13.15	10.38	12.12	10.44	9.75	9.44	14.80	30.50	29.00	16.09	22.95	10.81	14.56	17.68
July	12.75	13.13	16.12	11.75	14.06	12.38	10.69	11.69	10.50	9.75	10.40	14.50	33.00	29.00	19.40	24.13	10.00	15.25	17.05
August	13.15	14.10	15.10	12.88	15.00	12.25	11.05	12.25	10.56	9.69	11.56	15.25	29.60	29.00	20.88	25.35	10.60	15.95	16.00
September	14.38	16.50	14.75	13.00	16.00	12.25	10.70	12.81	10.06	9.19	11.75	16.06	31.25	29.00	19.10	24.81	11.31	18.13	16.31
October	14.50	16.60	14.70	13.45	16.43	12.25	10.00	13.95	10.00	8.50	11.75	16.81	26.00	29.00	18.25	21.50	12.44	18.40	14.15
November	15.20	17.50	12.63	14.88	16.00	12.25	9.75	13.69	9.56	8.06	13.44	20.60	27.60	28.50	20.88	18.45	12.25	17.31	14.00
December	15.25	17.13	11.50	15.17	16.00	12.10	10.25	12.88	9.00	8.43	15.63	23.00	28.37	22.75	21.80	16.20	11.13	17.25	16.06
Average	*13.96*	*14.74*	*15.08*	*12.45*	*14.45*	*13.43*	*10.92*	*12.12*	*10.89*	*9.38*	*10.91*	*16.68*	*27.86*	*28.66*	*18.09*	*22.82*	*11.98*	*15.06*	*18.05*

Old Steel Rerolling Rails, per Gross Ton

January	$16.00	$16.50	$19.00	$12.30	$15.81	$18.00	$13.69	$13.00	$16.15	$11.10	$ 9.62	$17.06	$27.00	$35.00	$22.10	$34.25	$15.63	$12.10	$20.40
February	15.13	16.25	19.00	13.00	15.12	18.00	13.63	12.80	15.50	11.81	9.87	17.06	27.00	35.00	16.44	34.38	15.50	12.00	21.75
March	15.30	15.70	19.00	12.19	13.06	17.80	13.65	12.75	15.00	11.56	10.25	17.65	28.00	34.75	16.38	32.30	13:30	13.31	24.63
April	15.44	15.75	18.50	12.60	13.20	17.69	13.44	12.88	14.63	11.50	10.25	18.00	32.62	33.50	17.55	32.13	12.63	14.50	23.75
May	14.06	16.00	18.60	13.94	14.44	17.12	13:49	13.50	13.95	11.31	10.25	17.38	36.50	34.00	17.75	31.75	13.40	15.70	21.70
June	12.95	15.88	18.94	13.94	15.50	16.50	12.38	13.50	12.69	11.50	10.25	15.85	46.90	34.00	18.75	32.65	12.94	15.25	19.25
July	13.56	15.50	18.00	14.50	15.40	15.88	12.25	13.50	12.25	11.50	10.30	15.25	45.19	34.00	25.15	35.00	12.25	16.13	18.00
August	14.35	15.90	17.00	15.63	16.12	15.31	12.65	14.00	12.12	11.50	12.25	15.80	39.20	34.00	29.50	38.00	12.45	16.90	17.50
September	15.25	17.63	16.75	16.18	17.15	15.25	12.75	15.00	12.25	10.75	13.35	17.06	39.75	34.00	28.80	38.13	13.13	19.38	17.38
October	15.63	18.63	17.15	15.80	18.00	15.25	12.44	16.30	12.15	10.00	13.31	18.81	34.75	34.00	27.19	33.44	14.00	20.30	15.80
November	16.30	21.15	15.06	17.19	18.00	15.06	12.30	16.50	12.00	9.50	14.44	24.50	34.80	33.50	31.25	22.90	13.80	18.38	15.05
December	16.50	21.00	12.94	16.95	18.00	14.20	12.50	16.50	11.33	9.50	16.63	28.63	35.25	27.50	31.90	16.90	12.63	17.75	17.00
Average	*15.04*	*17.16*	*17.50*	*14.44*	*15.82*	*16.34*	*12.93*	*14.19*	*13.34*	*10.96*	*11.73*	*18.59*	*35.58*	*33.60*	*23.40*	*31.90*	*13.47*	*15.98*	*19.35*

No. 1 Railroad Wrought, per Net Ton

January	$18.19	$17.30	$16.35	$11.20	$13.81	$14.88	$11.75	$11.63	$12.70	$8.70	$8.69	$15.88	$23.50	$31.25	$19.10	$26.00	$13.63	$10.50	$17.75
February	17.00	15.88	15.50	12.44	12.88	14.69	12.00	11.30	12.19	9.50	8.87	14.94	23.75	31.25	15.13	27.00	13.50	10.44	18.38
March	16.40	14.88	15.25	11.25	11.43	14.45	12.30	11.44	12.13	9.06	9.00	16.20	25.90	30.75	15.88	27.10	11160	11.50	20.88
April	16.06	14.50	15.25	11.00	11.90	14.19	11.69	12.31	12.38	9.00	8.65	17.00	30.35	30.20	16.05	27.25	10.00	12.13	20.00
May	14.19	14.50	15.45	10.75	12.81	12.87	11.38	12.75	11.25	9.00	8.94	16.50	32.60	29.75	15.69	26.38	10.40	12.90	17.60
June	13.50	13.50	16.06	11.69	13.38	12.75	11.25	12.57	10.56	9.00	9.00	15.20	41.00	29.75	16.87	25.25	9.63	12.69	15.50
July	14.13	13.50	15.06	12.15	13.16	12.44	11.00	12.06	10.55	9.00	9.15	14.94	37.75	29.75	18.60	24.88	9.25	13.63	14.60
August	15.45	14.50	14.40	12.69	14.44	11.94	11.10	12.50	10.62	8.94	10.44	15.30	33.70	29.75	20.75	24.75	10.45	14.75	14.25
September	16.31	16.13	14.38	13.44	15.35	11.94	10.94	13.13	10.19	8.37	11.00	16.38	35.50	29.75	19.50	23.88	11.50	17.62	15.63
October	17.00	17.50	14.60	13.60	15.94	11.75	10.44	14.25	9.60	7.87	11.19	17.50	28.75	30.36	19.38	20.25	13.00	17.75	13.20
November	17.50	18.00	12.32	14.38	15.31	11.94	10.20	13.50	9.00	7.56	12.94	21.00	30.90	28.68	22.88	16.85	12.20	15.81	12.50
December	18.00	17.25	11.00	14.83	14.75	11.65	10.75	13.06	8.50	7.90	15.38	25.13	31.25	24.62	24.10	14.60	10.44	15.13	15.00
Average	*16.14*	*15.62*	*14.64*	*12.45*	*13.76*	*12.96*	*11.23*	*12.54*	*10.81*	*8.66*	*10.27*	*17.16*	*31.25*	*29.66*	*18.66*	*23.68*	*11.30*	*13.74*	*16.27*

No. 1 Cast Scrap, per Net Ton

January	$13.81	$14.70	$17.80	$12.95	$13.06	$14.88	$12.19	$11.25	$12.90	$10.20	$9.19	$13.31	$15.50	$25.90	$22.95	$37.25	$17.25	$12.90	$21.60
February	13.13	13.50	18.25	13.00	12.75	14.88	12.13	11.25	12.69	10.87	9.00	12.81	15.37	26.06	20.00	38.88	18.00	13.25	23.63
March	13.40	12.75	19.50	12.12	12.19	14.50	12.25	11.31	12.50	10.37	9.00	13.45	16.90	27.25	21.63	37.85	14.90	14.13	26.25
April	13.81	12.94	18.88	13.05	12.60	13.69	11.81	12.06	12.44	10.25	9.00	12.88	20.43	27.12	21.45	37.25	13.25	14.88	25.75
May	12.50	13.40	18.55	11.50	13.31	13.13	11.00	12.20	11.60	10.06	9.00	12.56	23.20	26.70	20.12	37.38	13.60	16.20	23.30
June	12.40	13.50	18.94	12.00	13.81	13.00	10.75	11.81	10.63	9.75	9.00	11.75	30.00	27.12	20.75	36.30	12.75	16.06	21.75
July	13.38	13.50	18.44	12.15	13.44	13.00	10.50	11.75	10.70	9.65	9.25	11.50	29.25	28.06	23.30	36.50	12.25	17.00	19.60
August	13.20	14.00	16.75	12.75	14.06	12.75	10.55	12.15	10.87	9.50	9.62	11.50	24.20	29.10	24.50	36.20	12.60	16.40	18.00
September	13.38	15.38	16.81	13.88	14.75	12.75	10.10	12.81	10.62	9.19	10.10	12.13	23.75	30.00	24.20	34.00	13.44	21.38	19.63
October	13.63	15.90	16.25	13.25	15.63	12.50	10.25	14.20	10.40	9.00	10.50	13.50	20.50	30.36	25.00	28.75	13.88	20.80	18.70
November	14.30	17.50	14.00	13.75	15.12	12.50	10.35	13.50	10.06	8.56	12.13	15.55	22.00	28.87	28.12	23.00	13.50	20.25	18.38
December	15.00	17.50	13.00	13.92	14.75	12.30	11.00	13.25	9.83	9.00	13.75	16.25	23.50	25.75	32.35	18.70	12.63	19.75	19.75
Average	*13.50*	*14.55*	*17.26*	*12.69*	*13.79*	*13.32*	*11.07*	*12.30*	*11.27*	*9.70*	*9.96*	*13.10*	*22.05*	*27.69*	*23.70*	*33.51*	*14.00*	*17.10*	*21.36*

Cast Borings, Per Net Ton

	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
January	$6.95	$4.15	$4.63	$7.75	$9.00	$16.50	$11.20	$14.38	$9.75	$5.70	$13.90
February	6.50	5.37	4.75	7.38	9.00	16.50	7.81	14.63	10.50	6.19	14.81
March	6.63	4.69	4.75	7.40	9.50	16.50	9.06	14.05	7.50	7.19	16.68
April	6.69	4.50	4.80	7.00	10.56	16.06	9.35	14.25	6.50	8.25	16.00
May	5.55	4.50	5.00	6.75	13.00	15.65	8.31	12.88	5.90	9.80	14.50
June	4.81	4.50	5.00	5.75	17.50	15.87	9.31	11.95	5.00	10.38	12.88
July	4.80	4.50	5.15	5.69	17.87	16.50	11.35	12.63	4.75	11.31	12.20
August	5.00	4.50	5.75	6.05	16.40	16.50	12.75	13.45	4.80	11.50	10.75
September	4.69	4.75	6.40	6.50	16.25	16.50	12.10	13.08	5.00	12.88	10.88
October	4.50	4.75	6.50	6.81	14.06	16.50	10.38	11.50	5.75	13.30	9.30
November	4.31	4.56	6.56	7.50	15.40	15.00	11.50	10.65	6.10	13.00	9.00
December	3.91	4.50	7.85	9.19	16.12	12.25	12.65	9.80	5.44	13.00	10.75
Average	*5.36*	*4.61*	*5.57*	*6.98*	*13.64*	*15.94*	*10.48*	*12.77*	*6.42*	*10.21*	*12.65*

Railroad Malleable Scrap, per Net Ton

January	$14.06	$15.00	$17.20	$10.40	$12.88	$15.00	$10.94	$10.88	$13.40	$9.25	$8.13	$13.81	$17.75	$26.80	$17.60	$29.00	$14.75	$11.40	$22.55
February	13.69	14.25	16.00	11.31	12.38	14.69	10.50	10.30	13.00	10.38	8.00	13.33	17.31	26.80	14.87	29.94	15.50	11.44	23.88
March	13.44	13.00	16.25	10.00	11.50	14.50	11.00	10.44	13.00	9.56	7.94	13.95	17.95	27.89	16.13	28.50	13.80	12.38	25.50
April	13.25	13.38	16.38	10.10	11.25	13.69	11.00	11.19	13.19	9.15	8.00	13.89	20.37	28.25	15.80	27.63	12.13	14.00	25.00
May	12.38	13.50	16.25	9.81	12.38	12.94	10.48	11.55	12.10	9.13	8.14	13.44	23.30	29.30	15.25	26.50	12.60	15.00	22.80
June	11.90	13.50	17.50	10.25	12.94	12.20	10.10	11.75	11.06	9.00	8.13	11.73	31.62	29.50	16.00	25.65	11.50	14.94	21.50
July	12.31	13.38	16.75	11.40	12.75	11.25	10.00	11.75	10.60	9.00	8.90	11.63	30.12	29.71	18.70	27.00	11.19	15.63	20.10
August	13.15	13.60	16.00	12.06	13.69	11.00	10.05	12.05	10.38	8.88	10.00	11.25	29.70	30.36	20.50	28.75	12.00	17.00	18.38
September	14.19	15.00	16.00	12.38	15.15	11.20	10.00	12.56	10.19	8.25	10.25	11.50	30.75	30.36	18.95	27.63	13.06	21.13	19.38
October	14.25	15.13	16.20	12.45	15.25	11.00	9.69	13.75	9.65	7.90	10.25	12.38	25.25	30.36	19.06	23.50	13.50	21.80	17.50
November	14.55	17.30	12.25	13.44	15.13	11.25	9.50	13.56	9.31	7.75	11.38	16.00	25.60	29.18	23.12	19.45	13.10	20.63	16.88
December	15.00	18.00	10.50	13.70	14.95	11.25	10.06	13.50	9.00	7.95	13.75	18.00	27.35	22.75	25.70	15.00	11.44	20.00	18.06
Average	*13.51*	*14.59*	*15.61*	*11.44*	*13.35*	*12.50*	*10.27*	*11.94*	*11.24*	*8.85*	*9.41*	*13.41*	*24.76*	*28.44*	*18.47*	*25.71*	*12.88*	*16.28*	*22.96*

Old Cast Iron Carwheels, per Gross Ton

	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
January	$16.56	$19.00	$24.90	$20.10	$15.75	$18.38	$13.00	$13.25	$16.95	$11.65	$9.94	$14.63	$18.87	$30.00	$25.90	$36.13	$21.00	$15.30	$26.70
February	16.38	19.00	23.80	16.94	15.25	17.88	13.00	13.05	16.75	12.44	10.00	13.94	18.25	30.00	22.75	38.06	20.63	15.00	27.25
March	16.75	18.60	23.88	15.50	14.69	17.00	13.25	13.00	16.75	11.88	9.94	14.30	20.25	30.00	21.50	36.20	15.90	16.50	28.38
April	15.88	18.75	25.00	14.00	14.50	16.50	13.25	13.25	16.75	11.55	9.75	13.88	23.62	29.00	21.50	37.50	14.06	18.63	27.75
May	14.81	19.00	25.20	12.88	14.81	15.75	12.75	13.90	15.05	11.50	9.75	12.95	27.35	29.00	21.25	37.50	14.70	18.50	24.10
June	14.25	18.00	25.38	13.00	15.81	15.50	13.65	14.13	13.94	11.50	10.19	12.44	39.00	29.00	22.00	35.90	13.31	18.25	21.88
July	14.38	18.00	24.25	13.30	16.00	14.81	12.50	13.88	12.90	11.25	11.30	12.50	35.25	29.00	23.95	35.75	12.75	19.25	20.60
August	14.95	18.50	24.80	15.50	16.25	14.50	12.85	13.70	12.75	11.25	11.04	11.60	30.40	29.00	26.25	38.35	12.95	20.60	19.50
September	15.75	19.75	24.50	15.50	18.05	14.00	12.81	14.38	12.63	11.06	11.80	11.69	31.87	29.00	24.90	37.69	14.19	23.75	19.75
October	16.00	19.31	24.38	15.25	18.31	14.00	12.50	16.00	12.10	10.65	12.00	12.94	25.75	29.00	24.88	36.06	16.50	25.10	17.90
November	17.10	22.60	23.13	15.50	18.50	13.50	12.10	16.60	12.00	9.81	13.31	17.30	28.15	29.00	28.63	31.95	16.60	24.63	17.88
December	18.75	25.00	22.00	16.00	18.50	13.50	13.06	16.75	11.88	9.60	14.56	21.25	31.00	26.75	31.10	24.40	15.75	24.00	19.75
Average	*15.88*	*19.63*	*24.22*	*15.29*	*16.2*	*15.44*	*12.80*	*14.33*	*14.80*	*11.18*	*11.15*	*14.18*	*27.45*	*29.06*	*24.55*	*35.46*	*15.70*	*19.96*	*22.62*

[fols. 3175 & 3176] DEFENDANT'S EXHIBIT No. 7

New York

Eastern Pennsylvania Foundry Iron Declines $2—Few Sales Made—Coke Market Weak

New York, June 5.—The long maintained basis of $31, eastern Pennsylvania, for No. 2 plain pig iron has been abandoned and $29 is now the ruling quotation. Buffalo and Virginia prices are uncertain and untested. The $2 reduction in the price of eastern Pennsylvania iron has brought out only a moderate tonnage. One agency having offices in New York and Boston reports inquiries amounting to about 10,000 tons, but in this immediate territory there is very little activity. The Worthington Pump & Machinery Corporation purchased 500 tons of charcoal and is understood to have shaded the market about $2 per ton. The American Hardware Co. has purchased 800 tons of foundry iron for July-August delivery, the American Car & Foundry Co., 600 tons, and the inquiry of the New York Central for 675 tons is still pending. An inquiry for from 500 to 1,000 tons of malleable for June-July delivery has come from a Connecticut melter.

We quote delivered in the New York district as follows, having added to furnace prices $2.27 freight from eastern Pennsylvania, $4.91 from Buffalo and $5.44 from Virginia:

East. Pa. No. 1 fdy., sil. 2.75 to 3.25	$33.27
East. Pa. No. 2X fdy., sil. 2.25 to 2.75	32.27
East. Pa. No. 2 fdy., sil. 1.75 to 2.25	31.27
Buffalo, sil. 1.75 to 2.25	$33.41 to 33.91
No. 2X Virginia, sil. 2.25 to 2.75	34.44
No. 2 Virginia, sil. 1.75 to 2.25	33.44

Ferroalloys.—The ferromanganese market is inactive with demand confined to a moderate amount of contracting for last half at $125, seaboard, with some domestic alloy said to be available for last quarter at $120, furnace. No sales at the latter level have been noted. There have also been sales of a few lots of early delivery alloy at $130, seaboard. Importations of ferromanganese in March were 8082 tons, which is the largest thus far this year, but the average for

the first quarter of 6680 tons per month is still considerably below the monthly rate of importation in 1922 or 7780 tons. The spiegeleisen market is also very quiet but firm at unchanged prices. Business in manganese ore is difficult to trace and no activity is reported in Brazilian or Indian ore. Importations in March were 12,799 tons, or the largest thus far this year. The total of 18,264 tons, however, for the first quarter has been exceedingly small. The 50 per cent ferrosilicon and the ferrochromium markets are quiet and featureless at unchanged prices.

Coke.—The coke market is weak and prices irregular. For spot delivery foundry coke is available at $5.50 to $6.50 and contracts for high-grade foundry coke are being renewed on a basis of $7.50, although some contracting is being done at $6.50 and $7. Spot tonnages of furnace coke have been sold at $5.50 for standard grades and considerably lower for coke high in sulphur, while contracts for third quarter are usually made at $6 per ton. The price of by-product coke is $12.34 to $12.41, Newark and Jersey City points.

Finished Iron and Steel.—Buying of finished steel products is at low ebb, but consumers are unhesitatingly taking the steel which is being shipped to them on contracts and are continuing to specify on such contracts without any indications of diminution in the rate of consumption. On forward buying it is easier to get good deliveries at the minimum prices ruling. For example, bars can be bought at 2.40c., Pittsburgh, for delivery in 30 to 60 days; plates at 2.50c. for 30 to 60 days and shapes at 2.50c. for about the same shipment. While prices $2 to $3 a ton above these minimum quotations are being paid in some instances, such premiums usually apply to less than carload lots or are obtained for promise of shipment within two or three weeks. Small inquiries for plates, shapes and bars are the rule, outstanding exceptions being an inquiry for 4,500 tons of plates from the General Petroleum Co., New York, for shipment to the Pacific Coast, and an inquiry for 3,000 tons of concrete reinforcing bars for pier work at Charleston, S. C. Notwithstanding the sold-up condition of the tin plate mills it is stated that the Texas Co. was able to place an order for 75,000 boxes of tin plates for August to October requirements. Cold finished steel bars are firm

at 3.25c. per lb., Pittsburgh. Bar iron is now freely obtainable at 2.40c., Pittsburgh. Structural steel work and railroad equipment purchases are both in light volume, there being no developments of importance in either field.

We quote for mill shipments, New York delivery, as follows: Soft steel bars, 2.74c. to 2.84c.; plates and structural shapes, 2.84c.; bar iron 2.74c.

Warehouse Business.—A gradual diminishing in demand for most products sold out of stock is beginning to be evident. There is still active business reported in wire and wire products and warehouses handling wrought iron and steel pipe and sellers of spring-steel note only a slight decline in business. No weakness has developed in prices, except for black and galvanized sheets, shading on which has in some instances gone to as low as 4.80c. per lb. and 5.80c. per lb., base, for black and galvanized respectively. A fair estimate of the sheet market is, however, 5c. to 5.25c. per lb., base, for black and 6c. to 6.25c. per lb., base, for galvanized. In the non-ferrous market, old metals are expected to show a distinct upward tendency before long, in sympathy with movement in the London market. We quote prices on page 1688.

Old Material.—The market still shows weakness, although there is no change in prices of No. 1 heavy melting steel and railroad quality, $18.50 to $19 per ton being paid delivered to eastern Pennsylvania consumers and $18 per ton delivered to Bethlehem, Pa. A considerable number of lots of rails for rolling are reported among current offerings and a fair estimate of this market is $16 to $18 per ton, buying price, New York, depending upon the shipment to be made. Relaying rails are quotable at $25 to $26 per ton, New York. Specification pipe continues unchanged at $12 $12.50 per ton, New York, with a small quantity moving to Milton, Pa., at $16 per ton, delivered. Stove plate is not worth to exceed $13.50 to $14 per ton, New York, based on shipments to a consumer in Mahwah and other New Jersey foundries at $16 per ton, delivered. Railroad malleable is fairly firm at $20 to $21 per ton, buying price, New York.

Cast-Iron Pipe.—The market on water pipe continues firm and active with makers booked several months ahead. A number of small municipal tenders are being bid upon,

among these being one for about 700 tons of water pipe for the City of Mount Vernon, N. Y., bids to open June 27 and one from the City of Woodbury, N. J., for 11,000 ft. of 16-in. pipe, bids to open June 12. We quote per net ton, f. o. b. New York, in carload lots, as follows: 6-in. and larger, $58.50; 4-in. and 5-in., $63; 3-in., $68.80, with $4 additional for Class A and gas pipe. The soil pipe market is dull, but although shading is reported rather general in many districts, sellers claim that there are so few transactions here at present that lower prices have not been brought out. We quote discounts of both Northern and Southern makers, f. o. b. New York, in carload lots, as follows: 6-in. standard, 13 to 15¾ per cent off list; heavy, 23 to 25¾ per cent off list.

Buying prices per gross ton, New York, follow:

Heavy melting steel, yard	$15 00 to $15 50
Steel rails, short lengths, or equivalent	15 25 to 15 75
Rails for rolling	16 00 to 18 00
Relaying rails, nominal	25 00 to 26 00
Steel car axles	23 00 to 26 00
Iron car axles	25 00 to 26 00
No. 1 railroad wrought	17 00 to 18 00
Wrought iron track	16 00 to 16 50
Forge fire	14 00 to 14 50
No. 1 yard wrought, long	15 50 to 16 00
Cast borings (clean)	13 50 to 14 00
Machine-shop turnings	13 50 to 14 00
Mixed borings and turnings	13 00 to 13 50
Iron and steel pipe (1 in. diam., not under 2 ft. long)	12 00 to 12 50
Stove plate	13 50 to 14 00
Locomotive grate bars	13 50 to 14 00
Malleable cast (railroad)	20 00 to 21 00
Cast-iron car wheels	22 00 to 23 00

Prices which dealers in New York and Brooklyn are quoting to local foundries per gross ton follow:

No. 1 machinery cast	$21 00 to $22 00
No. 1 heavy cast (column, building materials, etc.), cupola size	20 00 to 21 00
No. 1 heavy cast, not cupola size	18 00 to 19 00
No. 2 cast (radiators, cast boilers, etc.)	16 00 to 17 00

[fol. 3178] Marshall St. between Gold St. and Hudson Ave.:

6" D	NS	Gold St. to Hudson Av.	3' 6" SNC	In use.
3" D	NS	Gold St. to Hudson Av.	6' SNC	"
20" D	NS	Gold St. to Hudson Av.	9' SNC	"
2" D	SS	Gold St. to Hudson Av.	Under sidewalk	"

Plymouth St. between Gold St. and Hudson Ave.:

8" D	NS	Gold St. to Hudson Av.	4' SNC	"
20" T	NS	Gold St. to Hudson Av.	8' SNC	"
4" D	SS	Gold St. to Hudson Av.	4' NSC	"
24" D	SS	Gold St. to E. of Gold St.	6' SSC	"
16" D	SS	E. of Gold St. to Hudson Av.	6' SSC	"

Fulton St. between Johnson and Water Sts.:

4" D	ES	Johnson St. to Water St.	5' WEC	"
12" D	ES	Johnson St. to Prospect St.	7' WEC	"
8" D	ES	Prospect St. to Water St.	7' WEC	"
6" D	WS	Johnson St. to Everett Pl.	6' EWC	"
10" D	WS	Everett Pl. to Water St.	6' EWC	"
6" D	WS	Johnson St. to Water St.	6' 6" EWC	"

Willoughby Av. betweeen Carlton and Vanderbilt Aves.:

4" D	NS	Carlton to Vanderbilt Av.	3' SNC	"
6" D	NS	Carlton to Vanderbilt Av.	8' SNC	"

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DEFENDANTS' EXHIBIT No. 15—Continued

Park Ave. between Spencer St. & Nostrand Ave.:

12" D	NS	Spencer St. to Nostrand Av.	7' SNC	In use.
8" D	NS	Spencer St. to Nostrand Av.	9' SNC	"

Broadway between Middleton St. & Arion Pl.:

10" D	NS	McKibben St. to Arion Pl.	3' 6" SNC	"
8" D	NS	McKibben St. to Arion Pl.	9' 6" SNC	"
8" D	SS	Lorimer St. to Moore St.	3' 6" NSC	"
10" D	SS	Gerry St. to Sumner Av.	3' 6" NSC	"
8" D	SS	Sumner Av. to Stockton St.	3' 6" NSC	"
6" D	SS	Intersection of Park Av.	3' 6" NSC	Disused.

[fol. 3179] Sumner Av., between Broadway and Jefferson Ave.:

10" D	ES	Broadway to Hopkins St.	3' 6" WEC	In use.
8" D	ES	Hopkins St. to De Kalb Av.	4' WEC	"
4" D	ES	De Kalb Av. to Greene Av.	3' 6" WEC	"
4" D	ES	NS to SS Greene Av.	3' 6" WEC	Disused.
4" D	ES	Greene Av. to Jefferson Av.	3' 6" WEC	In use.
16" D	WS	Broadway to Gates Ave.	5' EWC	In use.
12" D	WS	Gates Av. to Jefferson Av.	5' EWC	"
8" D	WS	Hopkins St. to Myrtle Av.	4' EWC	"

Wythe Ave., between Heyward and Clymer Sts.:

16″ D	WS	Heyward St. to Clymer St.	5′ 6″ EWC	In use.
12″ D	WS	Heyward St. to Keap St.	8′ 6″ EWC	"
4″ D	WS	Penn St. to Wilson St.	3′ 6″ EWC	Disused.
3″ D	WS	Wilson St. to Clymer St.	3′ EWC	"
6″ D	ES	Heyward St. to Keap St.	3′ 8″ WEC	In use.
16″ T	ES	Heyward St. to Keap St.	4′ WEC	"
12″ T	ES	Heyward St. to Rutledge St.	7′ 6″ WEC	"
12″ D	ES	Hooper St. to Keap St.	5′ 6″ WEC	"
12″ D	ES	Keap St. to Ross St.	8′ 6″ WEC	"
6″ D	ES	Ross St. to Clymer St.	3′ 6″ WEC	"

Kent Ave., between Heyward St. and Clymer St.:

4″ D	ES	Wallabout St. to Rutledge St.	Under sidewalk	In use.
8″ D	ES	Rutledge St. to Hewes St.	4′ 6″ WEC	In use.
6″ D	ES	Hewes St. to Clymer St.	4′ WEC	"
20″ T	ES	Wallabout St. to Clymer St.	7′ 6″ WEC	"
3″ D	ES	Rutledge St. to Clymer St.	5′ 6″ WEC	"
20″ T	WS	Wallabout St. to Rutledge St.	13′ 8″ EWC	"
20″ T	WS	Rutledge St. to Taylor St.	3′ 6″ EWC	"

Franklin Ave., between Flushing Ave. and Wallabout St.:

12″ T	ES	Flushing Av. to Wallabout St.	2′ WEC	In use.
3″ D	ES	Intersection of Flushing Av.	3′ 6″ WEC	"
3″ D	ES	Flushing Av. to Wallabout St.	3′ 6″ WEC	Disused.

DEFENDANTS' EXHIBIT No. 15—Continued

16" T	ES	Flushing Av. to Wallabout St.	4' 6" WEC	In use.
12" D	WS	Flushing Av. to Wallabout St.	6' 6" EWC	"
4" D	WS	Flushing Av. to Wallabout St.	3' 6" EWC	"
16" D	WS	Flushing Av. to Wallabout St.	5' EWC	"

[fol. 3180] Flushing Ave., between Skillman St. and Franklin Ave.:

20" T	NS	Skillman St. to Franklin Av.	2' 6" SNC	In use.
3" D	NS	Skillman St. to Franklin Av.	4' 6" "	"
12" T	NS	Skillman St. to Franklin Av.	5' 6" SNC	"
16" T	NS	Skillman St. to Franklin Av.	9' SNC	"
12" D	SS	Skillman St. to Franklin Av.	6' NSC	"
16" D	SS	Skillman St. to Franklin Av.	4' NSC	"

Skillman St., between Flushing Av. and Park Ave.:

3" D	WS	Flushing Ave. southerly 440'	2' 6" EWC	Disused.
16" T	WS	Flushing Ave. southerly 480'	6' EWC	In use.
16" D	WS	240' N. Park Ave. to Park Av.	5' EWC	"
12" D	WS	Flushing Av. to Park Av.	9' EWC	"
16" D	ES	Flushing Av. to N. of Park Av.	9' WEC	"
12" D	ES	Flushing Av. southerly 120'	7' 6" WEC	"
16" T	ES	Flushing Av. southerly 100'	5' 6" "	"
8" D	ES	Flushing Av. to Park Ave.	7' WEC	"
16" D	ES	fm. N. of Park Av. to Park Av.	5' WEC	"
4" D	ES	Flushing Av. to Park Av.	2' WEC	"

Myrtle Ave., from Bedford Av. to Washington Ave.:

6″ D	NS	fm. Washington Av. to Skillman St.	3′ NNC	In use.
4″ D	NS	fm. Skillman St. to Bedford Av.	5′ NNC under walk	In use.
12″ D	NS	fm. Washington Av. to Grand Av.	8′ SNC	"
8″ D	NS	fm. Grand Av. to Skillman St.	8′ 5″ SNC	In use.
12″ D	NS	fm. Ryerson St. to Franklin Av.	9′ SNC	In use.
6″ D	NS	fm. Skillman St. to Bedford Av.	3′ SNC	Disused.
6″ D	SS	fm. Washington Av. to Franklin Av.	4′ NSC	In use.
12″ D	SS	fm. Franklin Av. to Bedford Av.	5′ NSC	"
4″ D	SS	fm. Skillman St. to Bedford Av.	7′ SSC under walk	"

[fol. 3181] Kent Ave., from Cross St. to Rush St.:

24″ T	ES	Intersection of Morton St.	2′ WEC	In use.
6″ D	ES	Cross St. to Rush St.	3′ 6″ WEC	"
20″ D	WS	fm. Cross St. to Rush St.	6′ EWC	"
20″ T	WS	fm. Cross St. to Rush St.	3′ EWC	"
24″ T	WS	fm. Cross St. to Rush St.	Inside curb	"
24″ T	WS	fm. Cross St. to Rush St.	3′ 6″ inside curb	"

Rush St., between Kent Ave. & Wythe Ave.:

6″ D	NS	fm. Kent Ave. to Wythe Ave.	5′ 6″ SNC	"
24″ T	NS	fm. Kent Ave. to Wythe Av.	12′ SNC	"
24″ T	SS	fm. Kent Ave. to Wythe Av.	5′ 6″ SNC	"
3″ D	SS	fm. Kent Ave. to Wythe Av.	3′ 3″ NSC	"

DEFENDANTS' EXHIBIT No. 15—Continued

Broadway, from Havemeyer St. to Wythe Ave.:

12" D	NS	Havemeyer St. to Bedford Av.	3' 6" SNC	In use.
10" D	NS	Havemeyer St. to Koebling St.	7' SNC	"
12" D	NS	Havemeyer St. to Bedford Av.	11' SNC	"
6" D	NS	Bedford Av. to Wythe Ave.	3' 6" SNC	"
12" D	NS	Bedford Av. to Berry St.	11' SNC	"
8" D	NS	Berry St. to Wythe Ave.	3' 6" SNC	"
4" D	SS	Havemeyer St. to Wythe Av.	3' 6" NSC	"
8" D	SS	Bedford Av. to Wythe Ave.	3' 6" NSC	"

Wythe Ave. between N. 11th St. & N. 12th St.:

24" T	ES	N. 11th St. & N. 12th St.	2' WEC	"
20" D	ES	N. 11th St. & N. 12th St.	8' 8" WEC	"
24" T	ES	N. 11th St. & N. 12th St.	5' 6" WEC	"
24" T	WS	N. 11th St. & N. 12th St.	10' 6" EWC	"
6" D	WS	N. 11th St. & N. 12th St.	3' 6" EWC	"

[fol. 3182] N. 12th St., between Kent Ave. & Plant:

8" D	SS	Kent Av. 920' Westerly	4" inside curb	In use.
24" T	SS	Kent Av. 220' Westerly	3' NSC	"
24" T	SS	Kent Av. 210' Westerly	6' NSC	"
3" D	SS	Kent Av. 205' Westerly	3' NSC	"
24" D	SS	240' W. Kent Av. to 50' westerly	3' NSC	"
30" T	SS	350' WWC to 560' WWC Kent Av.	6' NSC	"
1¼" D	SS	920' WWC to 940' WWC	7' 3" SSC	"

Union Ave., between Broadway and Grand St.:

12″ D	ES	Broadway to Grand St.	3′ 6″ WEC	"
16″ T	ES	Maujer St. to Grand St.	5′ WEC	"
8″ D	WS	Broadway to Grand St.	8′ EWC	"
16″ D	WS	Broadway to Grand St.	3′ 6″ EWC	"

Scholes St., between Morgan Av. and Bushwick Ave.:

6″ D	NS	Morgan Av. to Waterbury St.	3′ 6″ SNC	"
4″ D	NS	Waterbury St. to Bushwick Av.	3′ SNC	"
20″ T	NS	Morgan Av. to Bushwick Av.	11′ 6″ SNC	"
24″ D	NS	Bogart St. to Waterbury St.	13′ SNC	"
24″ D	SS	Waterbury St. to Bushwick Av.	19′ NSC	"
30″ T	SS	Morgan Av. to Bogart St.	11′ 6″ NSC	"
24″ T	SS	Bogart St. to Bushwick Av.	11′ 6″ NSC	"
16″ D	SS	Morgan Av. to 23′ EEC Bogart St.	3′ 6″ NSC	"
16″ D	SS	fm. Bogart St. to 23′ EEC Bogart St.	3′ 6″ NSC	Disused.

Graham Ave., Between Debevoise and Stagg Sts.:

12″ D	ES	Debevoise St. to Stagg St.	3′ 6″ WEC	In use.
8″ D	WS	Debevoise St. to Stagg St.	5′ EWC	"
4″ D	WS	Debevoise St. to Stagg St.	3′ 6″ EWC	"

DEFENDANTS' EXHIBIT No. 15—Continued

[fol. 3183] Knickerbocker Av., between Johnson Ave. & Meserole St.:

No such location.

Flushing Ave., between City line and Cypress Ave.:

30" T	NS	Cypress Ave., to City line	1' SNC	In use.
16" D	NS	Cypress Ave. to City line	3' 6" SNC	"
12" D	SS	Cypress Ave. to City line	3' NSC	"

Knickerbocker Ave., between Johnson Ave. & DeKalb Ave.:

12" D	ES	Johnson Ave. to Ingrah-m St.	1' 2" WEC	"
6" D	ES	Johnson Av. to DeKalb Av.	2' 6" WEC	"
20" T	ES	Johnson Av. to DeKalb Av.	4' WEC	"
10" D	WS	fm. Ingraham St. to Flushing Av.	3' 6" WEC	"
12" D	WS	fm. Flushing Av. to DeKalb Av.	3' EWC	"

Johnson Ave., between Morgan & Scott Avs.:

12" D	NS	Morgan Av. to Scott Av.	3' 6" SNC	"
30" T	NS	Morgan Av. to Scott Av.	8' SNC	"
20" T	NS	Morgan Av. to Knickerbocker Av.	7' SNC	"
16" D	SS	Morgan Av. to Scott Av.	12' NSC	"

Rockwell Pl., between Fulton St. & DeKalb Ave.:

4" D	WS	fm. Fulton St. to 235' NNC Fulton St.	3' 6" EWC	"
6" D	WS	fm. 235' NNC to 269' NNC Fulton St.	4' EWC	"
4" D	WS	fm. 269' NNC Fulton St. to 150' SSC DeKalb Av.	3' EWC	"
6" D	WS	fm. Fulton St. to 235' NNC Fulton St.	5' EWC	"
8" D	WS	fm. 235' NNC to 259' NNC Fulton St.	8" EWC	"
6" D	WS	fm. 259' NNC Fulton St. to 160' SSC DeKalb Av.	5' EWC	"
4" D	ES	fm. 169' SSC DeKalb Av. to DeKalb Av.	3' WEC	"

[fol. 3184] Fulton St., between Hudson Av. to St. James Pl.

10" D	NS	fm. Hudson Av. to 80' EEC St. Felix St.	5' SNC	"
10" D	NS	fm. St. Felix St. to Ft. Green Pl.	5' SNC	Disused.
12" D	NS	fm. Hudson Av. to 20' EEC Ashland Pl.	7' SNC	In use.
12" D	NS	fm. 20' EEC Ashland Pl. to St. Felix St.	7' SNC	Disused.
4" D	NS	St. Felix St. to St. James Pl.	3' SNC	In use.
12" D	NS	St. Felix St. to St. James Pl.	8' SNC	"
10" D	SS	fm. Hudson Av. to Ft. Green Pl.	8' NSC	Disused.
6" D	SS	fm. Hudson Av. to Ashland Pl.	3' NSC	In use.
6" D	SS	fm. Hudson Av. to Ashland Pl.	4' NSC	"
6" D	SS	fm. Ashland Pl. to St. Felix St.	3' NSC	Disused.
6" E	SS	fm. Ashland Pl. to St. Felix St.	4' NSC	"
6" D	SS	fm. St. Felix St. to St. James Pl.	3' NSC	In use.
6" D	SS	fm. St. Felix St. to St. James Pl.	5' NSC	"

DEFENDANTS' EXHIBIT No. 15—Continued

5th Ave., between 2nd St. & Flatbush Ave.:

6" D	WS	fm. Flatbush Av. to Union St.	3' EWC	In use.
6" D	WS	fm. Union St. to President St.	3' EWC	"
6" D	WS	fm. President St. to 2nd St.	4' EWC	"
8" D	WS	fm. SSC Flatbush Av. to 2nd St.	4' EWC	"
24" T	WS	fm. Warren St. to Douglas St.	6' EWC	"
6" D	ES	fm. Flatbush Av. to 2nd St.	3' WEC	"

Prospect Pl. between Flatbush Av. & 5th Ave.:

4" D	NS	fm. 5th Ave. to Flatbush Av.	3' SNC	"
6" D	NS	fm. 5th Ave. to Flatbush Av.	4' SNC	"
20" T	SS	fm. 5th Ave. to Flatbush Av.	9' NSC	"
4" D	SS	fm. 5th Ave. to Flatbush Av.	3' NSC	"

[fol. 3185] Atlantic Ave., between Hoyt St. & 4th Ave.:

6" E	NS	fm. Hoyt St. to 4th Ave.	3' SNC	"
8" D	NS	fm. Hoyt St. to Nevins St.	10' SNC	"
6" D	NS	fm. Nevins St. to 4th Ave.	13' SNC	"
12" D	NS	fm. Bond St. to 3rd Av.	15' SNC	"
4" D	SS	fm. Hoyt St. to 4th Ave.	3' NSC	"

Smith St., between Bergen St. & 3rd St.:

6" D	WS	fm. Bergen St. to Butler St.	2' EWC	"
12" D	WS	fm. Bergen St. to Baltic St.	4' EWC	"

8″ D	WS	fm. Baltic St. to 135′ SSC 1st Pl.	4′ 8″ EWC	"
6″ D	WS	fm. 135′ SSC 1st Pl. to 3rd Pl.	3′ EWC	"
4″ D	WS	fm. 2nd Pl. to 3rd St.	5′ EWC	"
4″ D	ES	fm. Bergen St. to Degraw St.	3′ WEC	"
10″ D	ES	fm. Degraw St. to President St.	3′ WEC	"
4″ D	ES	fm. President St. to Carroll St.	3′ WEC	"
3″ D	ES	fm. Carroll St. to 1st Pl.	3′ WEC	"
6″ D	ES	fm. 1st Pl. to 3rd Pl.	3′ WEC	"
8″ D	ES	fm. Bergen St. to Baltic St.	5′ WEC	"
6″ D	ES	fm. Butler St. to Carroll St.	4′ WEC	"

Livingston St., between Court St. & Flatbush Ave.:

6″ D	NS	fm. Court St. to Hoyt St.	4′ SNC	"
8″ D	SS	fm. Court St. to Hoyt St.	4′ NSC	"
6″ D	SS	fm. Court St. to Boerum Pl.	3′ NSC	"
4″ D	SS	fm. Court St. to Hoyt St.	2′ NSC	"
6″ D	SS	fm. Boerum Pl. to Smith St.	3′ NSC	Disused.

Remsen St., between Court St. & Furman St.:

6″ D	NS	fm. Court St. to Henry St.	3′ SNC	In use.
6″ D	SS	fm. Court St. to Montague Terr.	5′ NSC	"
6″ D	SS	fm. Clinton St. to 130′ WWC Montague Terr.	3′ NSC	"

DEFENDANTS' EXHIBIT No. 15—Continued

[fol. 3186] Willoughby St., between Fulton & Bridge Sts.:

4" D	NS	fm. Fulton St. to Adams St.	3' SNC	In use.
3" D	NS	fm. Adams St. to Bridge St.	Along curb	"
6" D	NS	fm. Fulton St. to 50' W Lawrence St.	5' SNC	"
3" D	NS	fm. 50' WWC Lawrence St. to 160' to Bridge St.	3' SNC	Disused.
10" D	SS	fm. Fulton St. to 50' W. Lawrence St.	6' NSC	In use.
10" D	SS	fm. 50' WWC Lawrence St. to Bridge St.	5' NSC	Disused.
6" D	SS	fm. Fulton St. to Bridge St.	Part along curb. Part 3' NSC	In use.

The above mains relocated a/c subway construction.

Court St., between Baltic & Montague Sts.

4" D	ES	fm. Baltic St. to Bergen St.	2' WEC	"
3" D	ES	fm. Bergen St. to Atlantic Av.	3' WEC	"
6" D	ES	fm. Atlantic Av. to Montague St.	3' WEC	"
8" D	ES	fm. Baltic St. to Atlantic Av.	6' WEC	"
6" D	ES	fm. Atlantic Av. to 50' N. Schermerhorn St.	6' WEC	"
6" D	ES	fm. Dean St. to Atlantic Av.	8' WEC	"
8" D	WS	fm. Baltic St. to Atlantic Av.	6' EWC	"
8" D	WS	fm. Atlantic Av. to Montague St.	5' EWC	"
4" D	WS	fm. Baltic St. to Atlantic Av.	3' EWC	"
6" D	WS	fm. Atlantic Av. to Montague St.	10' EWC	"

Dean St., between Court St. & Hoyt St.:

8" D	NS	fm. WS Court St. to Hoyt St.	3' SNC	"
8" D	SS	fm. ES Court St. to Hoyt St.	4' 6" NSC	"
4" D	SS	fm. ES Court St. to Hoyt St.	2' 6" NSC	"

[fol. 3187] Hamilton Ave., between Nelson & Ferry St.:

6" D	NS	Ferry St. to Nelson St.	3' 6" SNC	"
4" D	NS	Ferry St. to Columbia St.	3' 6" SNC	"
8" D	NS	Van Brunt St. to Nelson St.	4' 8" SNC	"
6" D	NS	Union St. to Van Brunt St.	3' SNC	"
16" D	NS	Columbia St. to Nelson St.	11' SNC	"
6" D	SS	Ferry St. to Union St.	4' 6" SNC	"
4" D	SS	Ferry St. to Van Brunt St.	3' SNC	"
16" D	SS	Columbia St. to Rapelyea St.	8' NSC	"

Court St., between Nelson & Baltic Sts.:

4" D	WS	fm. Nelson St. to 4th Pl.	3' EWC	"
6" D	WS	fm. 4th Pl. to 3rd Pl.	3' EWC	"
4" D	WS	fm. 3rd Pl. to Baltic St.	3' EWC	"
8" D	WS	fm. Degraw St. to Baltic St.	3' EWC	"
8" D	WS	fm. Degraw St. to Baltic St.	6' EWC	"
8" D	ES	fm. Nelson St. to 1st Pl.	3' WEC	"
6" D	ES	1st Pl. to President St.	3' WEC	"
6" D	ES	Nelson St. to 1st Pl.	5' WEC	"
8" D	ES	fm. 1st Pl. to President St.	5' WEC	"

DEFENDANTS' EXHIBIT No. 15—Continued

12" D	ES	fm. President St. to Baltic St.	2' WEC	In use.
6" D	ES	fm. President St. to Union St.	4' WEC	"
4" D	ES	fm. Union St. to Baltic St.	2' WEC	"
		5th St., between Smith St. & the Canal:		
4" D	NS	fm. Smith St. to 227' WWC Hoyt St.	3' SNC	"
4" D	NS	fm. 227' WWC Hoyt St. to 67' WWC Hoyt St.	3' SNC	Disused.
4" D	NS	fm. 67' WWC Hoyt St. to 3' WEC Hoyt St.	3' SNC	In use.
12" D	NS	fm. 2' EWC Hoyt St. to 235' EEC Smith St.	8' SNC	"
[fol. 3188] 16" T	SS	fm. Hoyt St. to 280' EEC Smith St	6' NSC	"
24" T	SS	fm. Smith St. to Hoyt St.	4' NSC	"
12" D	SS	fm. Smith St. to Hoyt St.	3' NSC	"
24" T	SS	fm. Smith St. to Hoyt St.	Inside curb	"
30" T	SS	fm. Smith St. to Hoyt St.	" "	"
		12th St., between 4th Ave. & the Canal:		
24" T	NS	fm. 2nd Av. to 115' WWC 2nd Av.	1' SNC	"
24" T	NS	fm. 115' WWC 2nd Ave. to 590' WWC 2nd Av.	3' NNC	"
30" D	NS	fm. 670' WWC 2nd Av. to 740' WWC 2nd Av.	Under walk	"

20″ D	NS	fm. 2nd Av. to 240′ WWC 2nd Av.	4′ SNC	"
12″ T	NS	fm. 2nd Av. to 770′ WWC 2nd Av.	10′ 8″ SNC	"
30″ T	NS	fm. 530′ WWC 2nd Av. to 760′ WWC 2nd Av.	5′ SNC	"
42″ T	SS	fm. 2nd Av. to 165′ WWC 2nd Av.	10′ 9″ NSC	"
20″ D	SS	fm. 2nd. Av. to 430′ WWC 2nd Av.	4′ 9″ NSC	"
24″ T	SS	fm. 2nd Av. to 440′ WWC 2nd Av.	2′ NSC	"

3rd Ave., between Hamilton Av. & 36th St.:

8″ D	ES	fm. Hamilton Av. to 36th St.	3′ WEC	"
24″ T	ES	fm. Hamilton Av. to 18th St.	5′ WEC	"
8″ D	WS	fm. Hamilton Av. to 36th St.	3′ EWC	"
8″ D	WS	fm. Hamilton Av. to 36th St.	5′ EWC	"

4th Ave., between 36th St. & 17th St.:

16″ D	WS	fm. 17th St. to 25th St.	20′ EWC	"
16″ D	WS	fm. 25th St. to 26th St.	12′ WWC	"
16″ D	WS	fm. 26th St. to 33rd St.	21′ EWC	"
16″ D	WS	fm. 33rd St. to 34th St.	10′ WWC	"
16″ D	WS	fm. 34th St. to 36th St.	20′ EWC	"
8″ T	ES	fm. 17th St. to 25th St.	15′ WEC	"
8″ T	ES	fm. 25th St. to 33rd St.	6′ WEC	"
[fol. 3189] 8″ T	ES	fm. 33rd St. to 36th St.	9′ WEC	In use.
24″ T	ES	fm. 18th St. to 24th St.	2′ EEC	"
24″ T	ES	fm. 24th St. to 25th St.	7′ WEC	"
24″ T	ES	fm. 25th St. to 26th St.	Under walk	"

DEFENDANTS' EXHIBIT No. 15—Continued

24" T	ES	fm. 26th St. to 33rd St.	2' WEC	In use.
24" T	ES	fm. 33rd St. to 34th St.	5' WEC	"
24" T	ES	fm. 34th St. to 36th St.	4' WEC	"
8" D	ES	fm. 17th St. to 27th St.	7' EEC	"
8" D	ES	fm. 27th St. to 33rd St.	4' WEC	"
8" D	ES	fm. 33rd St. to 36th St.	6' WEC	"
		Broadway, between Heyward St. & Marcy Ave.:		
12" D	NS	Union Ave. to Marcy Ave.	3' 8" SNC	"
12" D	NS	Union Ave. to Marcy Ave.	10' SNC	"
8" D	SS	Heyward St. to Division Ave.	3' NSC	"
6" D	SS	Division Ave. to Marcy Ave.	3' 6" NSC	"
[fol. 3190]		Broadway, between Melrose St. & Lawton St.:		
10" D	NS	Melrose St. to Lawton St.	4' SNC	"
8" D	NS	Melrose St. to Lawton St.	6' 6" SNC	"
12" D	NS	Melrose St. to Myrtle Ave.	10' SNC	"
8" D	SS	Melrose St. to Myrtle Ave.	3' 9" NSC	"
6" D	SS	Myrtle Ave. to Lawton St.	3' 6" NSC	"
6" D	SS	Intersection of Willoughby Av.	3' 6" NSC	Disused.
		Willoughby Ave. between Marcy Ave. & Lewis Ave.:		
4" D	NS	Marcy Av. to 6' WWC Tompkins Av.	3' 6" SNC	In use.
6" D	NS	6' EEC Tompkins Ave.	3' 6" SNC	"
4" D	NS	6' EEC Tompkins Av. to Throop Av.	3' SNC	"

4″ D	NS	Sumner Ave. to Lewis Ave.	3′ SNC	In use.
8″ D	SS	Marcy Ave. to Sumner Ave.	4′ 6″ NSC	"
6″ D	SS	Marcy Ave. to Throop Ave.	3′ NSC	"

Broadway, between Lawton St. & Hancock St.:

10″ D	NS	Lawton St. to Hancock St.	4′ SNC	"
8″ D	NS	Lawton St. to Hancock St.	7′ SNC	"
6″ D	SS	Intersection of Lawton St.	3′ 6″ NSC	"
10″ D	SS	Lawton St. to DeKalb Ave.	3′ 6″ NSC	"
6″ D	SS	DeKalb Ave. to Patchen Ave.	3′ NSC	"
4″ D	SS	Patchen Ave. to Hancock St.	3′ NSC	"
12″ D	SS	Jefferson Ave. to Hancock St.	7′ 2″ NSC	"

Jefferson Ave. between Patchen Ave. & Saratoga Ave.:

4″ D	NS	3′ 4″ WEC Patchen Ave. to Saratoga Ave.	3′ 6″ SNC	"
12″ D	NS	3′ 4″ WEC Patchen Ave. to 76′ EEC Patchen Ave.	10′ SNC	"
12″ D	SS	76′ EEC Patchen Ave. to Saratoga Ave.	9′ NSC	"
20″ T	SS	Patchen Av. to Saratoga Ave.	5′ NSC	"
12″ D	SS	Intersection of Patchen Ave.	5′ NSC	"
12″ T	SS	Intersection of Patchen Ave.	5′ NSC	"
4″ D	SS	Intersection of Ralph Ave.	3′ NSC	"

DEFENDANTS' EXHIBIT No. 15—Continued

[fol. 3191] Broadway, between Cooper St. & Jefferson Ave.:

10″ D	NS	Cooper St. to 40′ EEC Aberdeen St.	3′ 6″ SNC	In use.
6″ D	NS	40′ EEC Aberdeen St. to Conway St.	4′ SNC	"
4″ D	NS	30′ EEC Conway St. to Dahlia St.	4′ SNC	"
8″ D	NS	Cooper St. to 120′ EEC Conway St.	6′ SNC	"
6″ D	NS	120′ EEC Conway St. to East N. Y. Ave.	5′ SNC	"

Bushwick Ave., between Cooper St. & Jefferson Ave.:

6″ D	ES	Cooper St. to Jefferson Ave.	3′ WEC	"
12″ D	ES	Jefferson Ave. to Weirfield St.	6′ WEC	"
12″ D	WS	Weirfield St. to Cooper St.	13′ EWC	"
20″ T	WS	Jefferson Ave. to Cooper St.	15′ EWC	"
4″ D	WS	Jefferson Ave. to Cooper St.	3′ 6″ EWC	"

Broadway, between Cooper St. & East New York Ave.:

12″ D	SS	Cooper St. to East N. Y. Ave.	4′ NSC	"
4″ D	SS	Cooper St. to Eastern Pkway.	3′ NSC	"
4″ D	SS	Eastern Pkway. to 56′ EEC Eastern Pkway.	2′ 6″ NSC	"
4″ D	SS	56′ EEC Eastern Pkway. to Fulton St.	3′ 6″ NSC	Disused.

Hopkins Ave., between Atlantic Ave. & Broadway:

4″ D	WS	Broadway to Atlantic Ave.	3′ EWC	In use.
20″ T	WS	Broadway to 70′ NNC Atlantic Ave.	5′ EWC	"
20″ T	ES	31′ NNC Atlantic Ave. to Atlantic Av.	10′ WEC	"
12″ D	ES	Fulton St. to Atlantic Ave.	4′ WEC	"

McDonough St., between Marcy Ave. & Stuyvesant Ave.:

6″ D	NS	Marcy Ave. to Tompkins Ave.	4′ SNC	"
6″ D	NS	WS to ES Tompkins Ave.	4′ SNC	Disused.
6″ D	NS	Tompkins Ave. to 350′ W Stuyvesant Ave.	4′ SNC	In use.
4″ D	NS	Marcy Ave. to Tompkins Ave.	5′ SNC	"
4″ D	NS	WS to ES Tompkins Ave.	5′ SNC	Disused.
[fol. 3192]				
4″ D	NS	Tompkins Ave. to Stuyvesant Ave.	3′ SNC	In use.
8″ D	NS	350′ WWC Stuyvesant Ave. to Stuyvesant Ave.	4′ SNC	"
12″ D	SS	Marcy Ave. to Lewis Ave.	3′ NSC	"

Lafayette Ave., between Bedford Ave. & Steuben St.:

4″ D	NS	Bedford Ave. to Steuben St	3′ 6″ SNC	"
8″ D	NS	Bedford Ave. to Steuben St.	5′ SNC	"
16″ D	SS	Bedford Ave. to Skillman St.	4′ 6″ NSC	"
12″ D	SS	Skillman St. to Steuben St.	4′ 6″ NSC	"
6″ D	SS	Franklin Ave. to Steuben St.	5′ 6″ NSC	"
20″ T	SS	Franklin Ave. to Kent Ave.	7′ 6″ NSC	"

DEFENDANTS' EXHIBIT No. 15—Continued

[fol. 3193] Fourth Ave., between 41st St. & 37th St.:

6" D	ES	37th St. to 38th St.	19' EEC	In use.
8" T	WS	37th St. to 38th St.	17' WWC	"
24" T	WS	37th St. to 38th St.	14' WWC	"
16" D	WS	37th St. to 41st St.	20' EWC	"
8" D	ES	38th St. to 41st St.	4' WEC	"
24" T	ES	38th St. to 40th St.	6' WEC	"
8" T	ES	38th St. to 40th St.	9' WEC	"

Third Ave., between 56th St. & 49th St.:

8" D	ES	49th St. to 56th St.	4' WEC	"
8" D	ES	49th St. to 56th St.	9' WEC	"
8" D	WS	49th St. to 56th St.	4' EWC	"
24" T	WS	49th St. to 55th St.	5' EWC	"

Bushwick Ave., between Putnam Ave. & DeKalb Ave.:

4" D	WS	Putnam Ave. to De Kalb Ave.	3' EWC	"
20" T	WS	Putnam Ave. to De Kalb Ave	14' EWC	"
12" D	WS	Greene Ave. to De Kalb Ave.	7' EWC	"
4" D	ES	De Kalb Ave. to 50' SSC Himrod St.	3' WEC	"
6" D	ES	50' SSC Himrod St. to Harman St.	3' WEC	"
4" D	ES	Harman St. to Palmetto St.	3' 6" WEC	"
6" D	ES	Palmetto St. to Putnam Ave.	3' 6" WEC	"
12" D	ES	Greene Ave. to Putnam Ave.	8' WEC	"
10" D	ES	Stockholm St. to Kosciusko St.	4' WEC	"
4" D	ES	NS to SS De Kalb Ave.	4' WEC	"

[fol. 3194] DEFENDANTS' EXHIBIT No. 17

The Brooklyn Union Gas Company

Number of Feet and Equivalent Miles of Mains as of January 1, 1896

	The Brooklyn Gas Light Co.	The Peoples Gas Light Co.	The Nassau Gas Light Co.	The Fulton Municipal Gas Co.
1½	3,867	.....	.....	.....
2	8,456	.....	.....	.....
3	114,499	13,351	18,595	.....
4	138,084	183,339	432,772	42,251
6	59,767	47,908	143,123	375,763
8	6,017	30,508	10,405	170,765
10	20,433	1,616	29,886	.....
12	17,376	22,240	46,101	74,444
16	150	5,479	17,989	23,363
20	10,242	780	26,102	32,719
24	2,535	.....	.....	1,565
30	.....	.....	.....	.....
Total Feet	381,426	305,221	724,975	720,810
Equivalent Miles	72.24	57.81	137.30	136.52

	The Wmburg. Gas Lt. Co.	The Citizens Gas Co.	Metropolitan Gas Lt. Co.	Total cost	Equivalent miles
1½	.....	.....	.....	3,867	.73
1	.....	.....	.....	8,450	1.60
3	178,877	32,229	25,488	383,039	72.55
4	283,105′ 9″	335,447′ 6″	217,392	1,632,391′ 3″	309.17
6	243,566′ 1″	79,098	43,368	992,593′ 1″	187.99
8	29,410	25,981	35,522	308,608	58.45
10	68,685′ 10″	3,410	2,308	126,340′ 10″	23.93
12	70,821′ 9″	23,474′ 6″	20,058	274,515′ 3″	51.99
16	9,464′ 3″	8,583	10,327	75,355′ 3″	14.27
20	21,538′ 5″	.....	2,301	93,682′ 5″	17.74
24	888′ 2″	.....	.....	4,928′ 2″	.95
30	474′ 3″	.....	.....	474′ 3″	.09
Total Feet..	906,831′ 6″	508,223	356,764	3,904,250′ 6″	.....
Equivalent Miles.	171.75	96.25	67.57	.....	739.44

[fol. 3195] DEFENDANT'S EXHIBIT 18

The Brooklyn Union Gas Company

BEFORE THE STATE BOARD OF TAX COMMISSIONERS

In the Matter of the Assessment and Valuation for Taxation of the Special Franchise of THE BROOKLYN UNION GAS COMPANY

STATE OF NEW YORK,
County of Kings, ss:

Edwin Ludlam, being duly sworn, says: I am the secretary of the Brooklyn Union Gas Company, and have been since November, 1896.

I know of my own knowledge and by observation of the course of business of the seven constituent companies which were merged into the Brooklyn Union Gas Company; throughout the greater part of their history, with one exception, they charged the owner of the house for the service pipe connecting the house with the main, and thus the house owner paid for the service pipes. That has not been done since the Brooklyn Union Gas Company acquired the other seven companies.

There are about 94,000 services connected with the mains of the Brooklyn Union Gas Company. Many were laid forty years ago, and they have been laid all the way down from 1850 to the present time. They are in all stages of rust and decay, and in estimating their value a very large allowance must be made for depreciation.

The destruction of the service pipes by electrolysis is constant and great, but no one can speak accurately of the condition of any individual pipe.

[fol. 3196] The experience of the company in uncovering services and in renewing them as shown, and from such experience, I state, the fact to be that these services are to a large extent destroyed by the cause mentioned.

The cost of the services when laid was, to the best of my information and belief, from five to six dollars a piece. There should be allowed in estimating the present value at least twenty-five per cent. for depreciation.

Taking, therefore, the services at an average value of five dollars now, and allowing twenty-five per cent. for de-

cay and depreciation, I state, upon the knowledge, information and belief as above stated, the value of the services in question to be three hundred and fifty-two thousand, five hundred ($352,500) dollars.

I call attention to the fact, however, that up to within comparatively recent date, the services were laid for and at the expense of the householders.

The street lamps and posts in the streets of the borough of Brooklyn were erected for the city of Brooklyn under contract, and were paid for by the city of Brooklyn; and such was the case with the service pipes leading from the mains of the company to the lamps of the city, and all these lamps are the property of the city of New York.

Edwin Ludlam.

Sworn to before me this 10th day of April, 1900.
(Signed) Geo. Hoffman, Notary Public Kings Co.

[fol. 3197] DEFENDANT'S EXHIBIT 19

Mr. Hughes (reading):

BEFORE THE STATE BOARD OF TAX COMMISSIONERS

In the Matter of the Assessment and Valuation for Taxation of the Special Franchise of THE BROOKLYN UNION GAS COMPANY

STATE OF NEW YORK,
County of Kings, ss:

Edwin Ludlam, being duly sworn, says: I am the secretary of the Brooklyn Union Gas Company, and have been since the 21st of November, 1896.

From November, 1895, to November 21, 1896, I was manager of the People's Branch of the Brooklyn Union Gas Company.

Prior to the formation of the Brooklyn Union Gas Company and its acquisition of the property of the People's Gas Light Company, for twenty-three years, I was president of the People's Gas Light Company.

I know of my own knowledge and from an examination of books of the Brooklyn Union Gas Company, that it acquired about seven hundred and fifty miles of pipes, etc., in the city of Brooklyn, of the size stated in the statement appended to the affidavit of Fred S. Benson.

I have general knowledge of the cost of laying pipes in the city of Brooklyn, and from such knowledge as I have, and from examination of the books of the Brooklyn Union Gas Company and of the constituent companies, showing the cost of replacing pipes, I state that the whole system of pipes of the Brooklyn Union Gas Company could be duplicated now for about $2,400,000.

[fol. 3198] Some of the pipes were laid over forty years ago, and from the time that gas pipes were first laid in the city of Brooklyn, down to the present day, pipes have been from time to time laid.

The rust, decay and depreciation of gas pipes, especially by electrolytic action in the city of Brooklyn is great, and I believe to get at the present value of pipes there should be an allowance for depreciation of at lea-t 25 per cent. and therefore, I say, that the system of pipes of my company are not intrinsically worth to-day over one million eight hundred thousand ($1,800,000) dollars.

(Signed) Edwin Ludlam.

Sworn to before me this 10th day of April, 1900.
(Signed) Geo. Hoffman, Notary Public, Kings Co.

[fols. 3199 & 3200] DEFENDANTS' EXHIBIT 20

(Orig.)

BEFORE THE STATE BOARD OF TAX COMMISSIONERS

In the Matter of Assessment and Valuation for Taxation of the Special Franchises of THE BROOKLYN UNION GAS COMPANY

Complaint

[fol. 3201] BEFORE THE STATE BOARD OF TAX COMMISSIONERS

In the Matter of the Assessment and Valuation for Taxation of the Special Franchises of THE BROOKLYN UNION GAS COMPANY

Complaint

The Brooklyn Union Gas Company complains of the assessment upon its special franchises and the valuation thereof for the year 1901.

The Brooklyn Union Gas Company is the owner of certain gas mains in the streets in the Borough of Brooklyn, City of New York, and has received the notice, a copy of which is hereunto annexed and made to form a part hereof, marked Exhibit A.

The Brooklyn Union Gas Company complains of the assessment and valuation, and alleges that it is illegal, that it is erroneous by reason of the over-valuation, and that it is unequal in that the assessment has been made at a higher proportionate valuation than assessment of other properties on the same roll.

The assessment is illegal because property of complainant has been assessed and valued as a special franchise [fol. 3202] which is not taxable as such.

The complainant alleges that its special franchises should not have been valued at more than Three million, seventy thousand, five hundred and fifty ($3,070,550) Dollars.

The complainant further alleges that the great bulk of real estate in the City of New York is valued for taxation at less than seventy per cent of its market value, and specifies as instances—real estate in the Boroughs of Manhattan, Brooklyn, the Bronx, Richmond and Queens, alleging

that throughout these boroughs, property is assessed at less than seventy per cent of its market value.

The complainant further alleges that its mains in the streets of the Borough of Brooklyn could be reproduced new June 30th, 1900, for Two million, seven hundred thousand ($2,700,000.00) Dollars. Many of these mains and service pipes are forty years old and far gone by rust and electrolysis.

In the computation of the values, at least twenty per cent should be allowed for this loss by rust and electrolysis, and the value of these mains should not exceed the value of Two million and twenty-five thousand ($2,025,000.00) Dollars.

The value of the right of way is something less than the value of the fee of the land occupied by the mains and services of the company. The company has something less [fol. 3203] than eight hundred (800) miles of mains. More than seventy-five per cent of its mains are six inches and less in diameter. If it is assumed that by each lineal foot of main, one superficial foot of street is occupied, we have something less than Four million, two hundred thousand (4,200,000) superficial feet of land distributed throughout the first twenty-eight Wards of the Borough of Brooklyn, occupied by the mains of the company.

The occupation is not exclusive and the mains are under the surface of the street, and do not at all interfere with its other uses.

The average value of lots in the first twenty-eight wards of the Borough of Brooklyn is less than One thousand ($1,000) Dollars per lot of 25 x 100 feet, or forty cents per square foot of land.

The right of way of the Gas Company in the street is no more valuable than a right would be in the middle of the blocks abutting the streets. And the value of the right of way is considerably less than the value of the fee of an equivalent quantity of land.

Therefore the complainant alleges that its right of way is worth far less than forty cents per lineal foot.

At forty cents per foot, the right of way for mains would [fol. 3204] be one million, six hundred and eighty thousand ($1,680,000.00) Dollars.

There are ninety-four thousand (94,000) "services leading from the mains to buildings. They average thirty-five (35) feet in length and are one and a quarter inches in diameter. If each foot of service pipe is taken as occupying one quarter of a superficial foot of street, there are eight hundred and twenty-two thousand, five hundred (822,500) feet of right of way which at forty cents per foot gives the maximum value of the right of way for "Services," Three hundred and twenty-nine thousand ($329,000) Dollars.

The gas lamps and posts in the street of Brooklyn and the pipes from mains to lamps were paid for and are owned by the City of Brooklyn and are now owned by the City of New York.

The value of the special franchises of the complainant is therefore made us as follows:

Mains	$2,025,000.00
Right of way for mains	1,680,000.00
Services,	352,500.00
Right of way for services	329,000.00
	$4,386,500.00

Seventy per cent of which sum is Three million, seventy thousand, five hundred and fifty ($3,070,550.00) Dollars. [fol. 3205] Property in the City of New York is assessed at less than seventy per cent of its value; and at seventy per cent, the assessment and valuation of the special franchises of the complainant should be Three million and seventy thousand, five hundred and fifty ($3,070,550) Dollars.

In support of the allegations contained herein the complainant begs leave to refer to the affidavits of Edwin Ludlam, Fred S. Benson, James H. Jourdan and Edwin Bolitho as if herein set forth at length and made part hereof and filed with your Board in April, 1900.

Wherefore the complainant prays, that the valuation of its special franchises shall be reduced to an amount not to exceed Three million and Seventy thousand, five hundred and fifty ($3,070,550.00) Dollars.

Brooklyn Union Gas Company, by James H. Jourdan, President.

[fol. 3206] STATE OF NEW YORK,
County of Kings, ss:

James Jourdan, being duly sworn, says; that he is the President of the Brooklyn Union Gas Company, the complainant herein; that the foregoing complaint is true of his own knowledge, except as to the matters therein stated upon information and belief, and that as to those matters he believes it to be true.

That this verification is made by deponent and not by complainant because it is a corporation; that the grounds of deponent's belief as to all matters in said complaint not stated upon his own knowledge are information derived by deponent in the course of the administration of the duties of his office.

James Jourdan.

Sworn to before me this 9th day of April, 1901. J. M. Kraeger, Notary Public, Kings Co., N. Y.

[fols. 3207 & 3208] EXHIBIT A

No. 5280

Office of State Board of Tax Commissioners

Albany, N. Y., Mar. 26, 1901.

To Brooklyn Union Gas Co., 180 Remsen Street, Brooklyn, N. Y.:

You will take notice that under the provisions of the Tax Law relating to the taxation of public franchises as real property, the State Board of Tax Commissioners has made an assessment upon special franchises constructed, maintained or operated by you, and fixed the total valuation thereof at the sum of $—; and fixed the valuation thereof in the respective cities, towns and tax districts in which such special franchise is situated, as follows: City of New York, Boro. Brklyn., $8,360,140.

You will further take notice that this Board will meet at its office in the City of Albany, on the 16 day of April next, at 11:30 A. M., to hear and determine any complaint concerning such assessment.

Yours very truly, State Board of Tax Commissioners, by Peter Deyo, Secretary.

DEFENDANTS' EXHIBIT NO. 28.

3210-3231

8A. COMPARATIVE GENERAL BALANCE SHEET — ASSETS SIDE

1. Show the items of the assets (or debit) side of the general balance sheet of the respondent as of the beginning and those as of the close of the year, classified in accordance with the Uniform Systems of Accounts for Electrical Corporations and Gas Corporations, and for each item or total show the net change during the year, showing net increases in black ink and net decreases in red ink.

2. All discrepancies between column (a) and corresponding figures in the previous year's report must be fully explained.

3. *The entries shown must be consistent with the details shown on the pages indicated.*

4. By "System corporations," as the phrase is below used, are meant controlling, affiliated, and controlled or other subsidiary corporations of the respondent. Unless there is a distinct understanding that advances made to system corporations are to be repaid within one year after creation or within one year after demand, they should be included in "Miscellaneous investments" and excluded from "Current assets".

Line No.	Balance at beginning of year (a)	Item (b)	Balance at close of year (c)	Net change during year (increase in black, decrease in red) (d)
1	$	CURRENT ASSETS:	$	$
2	1 103 604 37	Cash	8 277 808 30	7 174 203 93
3		Bills receivable from system corporations — due on demand (p. 13)		
4		Bills receivable from system corporations — due on time (p. 13)		
5		Other bills receivable (p. 13)		
6	7 187 470 50	Accounts receivable with system corporations (p. 13)	3 785 868 38	340 602 12
7	627 201 61	Other accounts receivable (p. 13)	1 290 356 36	663 154 75
8	5 129 92	Interest and dividends receivable	57 772 03	52 092 11
9		Other current assets (excluding all materials and supplies)		
10				
11	8 923 406 40	Total current assets	13 411 756 07	4487 849 67
12	2 364 488 18	MATERIALS AND SUPPLIES	2 083 181 27	281 306 91
13		MISCELLANEOUS INVESTMENTS:		
14	1 897 996 00	Free investments (p. 12)	62 000 00	1834 996 00
15		Sinking and other contractual fund investments (p. 12)		
16		Mortgaged or pledged investments (p. 12)	6 414 596 00	6414 596 00
17		Other bound investments (p. 12)		
18	1 897 996 00	Total miscellaneous investments	6 476 596 00	4579 600 00
19		FIXED CAPITAL:		
20		Electric (pp. 14-16)		
21	46 456 009 01	Gas (pp. 15-16)	48 396 054 37	1 940 045 36
22		Other departments (p. 15)		
23	46 456 009 01	Total fixed capital	48 396 054 37	1940 045 36
24		MISCELLANEOUS TEMPORARY DEBITS:		
25		Sinking funds uninvested (p. 13)		
26	276 729 02	Other special deposits (p. 13)	85 877 00	190 852 02
27	104 757 04	Prepayments (p. 13)	41 947 77	62 809 27
28		Unamortized debt discount and expense (p. 13)	80 379 63	80 379 63
29	1 342 603 33	Other suspense debit balances (p. 13)	1 454 510 65	111 907 32
30		Construction work in progress (p. 14)		
31		Employees Subscription to 7% Convertible Debenture Bonds	155 697 71	155 697 71
32				
33				
34				
35		CORPORATE DEFICIT		
36	61 365 988 98	Totals	72 186 507 47	10 820 518 49

5. State below all contingent liabilities of the respondent as of the close of the year, excluding therefrom liabilities incurred in indorsing ordinary short term commercial paper incident to passing title thereto, but including all accommodation indorsements, as well as all guaranties or assurances of bonds and other long term paper, and give full particulars of parties, dates of maturity, amount of principal liability, rates of interest, etc. If the respondent has any offsetting contingent assets, they should be described in connection with the contingent liabilities to which they relate. This statement should also include all judgments against the respondent appealable as of the close of the year or then suspended through appeal. *If there are no such contingent liabilities, state that fact.*

9		Other current assets (excluding all materials and supplies)	
10			
11	8 923 406 40	Total current assets	13 411 756 07 4487 849 67
12	2 364 488 18	MATERIALS AND SUPPLIES	2 083 18827 281 24 9
13		MISCELLANEOUS INVESTMENTS:	
14	1 897 996 00	Free investments (p. 12)	62 000 00 1834 996 00
15		Sinking and other contractual fund investments (p. 12)	
16		Mortgaged or pledged investments (p. 12)	6414596 00 6414 596 00
17		Other bound investments (p. 12)	
18	1 897 996 00	Total miscellaneous investments	6 476 596 00 4599 600 00
19		FIXED CAPITAL:	
20		Electric (pp. 14-16)	
21	46 456 009 01	Gas (pp. 15-16)	48 396 054 37 1940 075 36
22		Other departments (p. 15)	
23	46 456 009 01	Total fixed capital	48 396 054 37 1940 075 36
24		MISCELLANEOUS TEMPORARY DEBITS:	
25		Sinking funds uninvested (p. 13)	
26	276 729 02	Other special deposits (p. 13)	85 877 00 190 852 02
27	104 757 04	Prepayments (p. 13)	41 947 77 62 809 27
28		Unamortized debt discount and expense (p. 13)	80 379 63 80 379 63
29	1342 603 33	Other suspense debit balances (p. 13)	1 454 510 65 111 907 32
30		Construction work in progress (p. 14)	
31		Employees Subscription to 7% Convertible Debenture Bonds	155 697 71 155 697 71
32			
33			
34			
35		CORPORATE DEFICIT	
36	61 365 988 98	Totals	72 186 507 77 10820 518 49

5. State below all contingent liabilities of the respondent as of the close of the year, excluding therefrom liabilities incurred in indorsing ordinary short term commercial paper incident to passing title thereto, but including all accommodation indorsements, as well as all guaranties or assurances of bonds and other long term paper, and give full particulars of parties, dates of maturity, amount of principal liability, rates of interest, etc. If the respondent has any offsetting contingent assets, they should be described in connection with the contingent liabilities to which they relate. This statement should also include all judgments against the respondent appealable as of the close of the year or then suspended through appeal. *If there are no such contingent liabilities, state that fact.*

See slip attached.

(X Denotes Red in Copy)

Amount of Joint and Several Bonds in which The Brooklyn Union Gas Company joins with The Newtown Gas Company, Richmond Hill & Queens County Gas Light Company, The Jamaica Gas Light Company and The Woodhaven Gas Light Company in a penal sum equal to the amount of money, United States Liberty Bonds and Interest withdrawn from the Bank of Long Island in accordance with Supreme Court Order dated June 30, 1919----interest at six (6%) per cent.

	Bonds	Interest
The Newtown Gas Company	$ 905,864.56	$ 95,115.72
Richmond Hill & Queens County Gas Light Co.	45,346.24	4,761.54
The Jamaica Gas Light Company	75,374.66	7,914.48
The Woodhaven Gas Light Company	102,154.92	10,726.38
The Brooklyn Union Gas Company	$1,128,740.38	$118,518.12

8B. COMPARATIVE GENERAL BALANCE SHEET — LIABILITIES SIDE.

1. Show the items of the liabilities (or credit) side of the general balance sheet of the respondent as of the beginning and those as of the close of the year, classified in accordance with the Uniform Systems of Accounts for Electrical Corporations and Gas Corporations, and for each item or total show the net change during the year, showing net increases in black ink and net decreases in red ink.

2. All discrepancies between column (a) and corresponding figures in the previous year's report must be fully explained.

3. *The entries shown must be consistent with the details shown on the pages indicated.*

4. Entries in columns (a) and (c) in respect of all evidences of debt and all stocks must be of amounts *actually outstanding* at the particular dates.

5. Entries in column (b_2) for unfunded debt must show the amounts of such debt for each of the several accounts which had matured but had not yet been paid at the close of the year. Entries for unfunded debt in column (c) must include all unfunded debt outstanding at the close of the year, whether due or not yet due.

6. Entries in column (b_1) must show the total book liability for funded debt and stocks of the several classes. Those in column (b_2) for funded debt and stocks must show the amounts which have been only nominally issued to the close of the year, also those that have been reacquired subsequent to actual issue and are held as nominally outstanding as hereinafter defined (p. 10, par. 12, 13, and 14). The entry in (b_1) diminished by that in (b_2) will give that for (c).

Line No.	Balance at beginning of year (a)	Item (b)		Balance at close of year (c)	Net change during year (increase in black, decrease in red) (d)
	$ c.			$ c.	$ c.
1		DEBT.			
2		UNFUNDED DEBT	(b_2) Amount due and unpaid at close of year		
3	1540232 44	Taxes accrued		399021 99	1 141230 45 X
4		Receiver's certificates (p. 17)			
5		Judgments unpaid (p. 17)			
6	167533 82	Interest accrued on funded debt	35496 50	312218 16	144684 34
7	701164 84	Interest accrued on unfunded debt		478239 68	222925 16 X
8		Dividends declared	361064 00	361064 00	361064 00
9		Miscellaneous bills payable — due on demand (p. 17)			
10	3280000 00	Miscellaneous bills payable — due on time (p. 17)			3280000 00 X
11		Consumers' deposits — electric			
12	1499783 77	Consumers' deposits — gas		1732227 09	232443 32
13		Bills and accounts owing to system corporations (p. 17)			
14	850494 07	Miscellaneous accounts payable (p. 17)		1087320 87	236826 80
15		Matured funded debt unpaid (p. 17)			
16	914033 30	Other unfunded debt (p. 17)		118325 37	26902 07
17	8130612 24	Total unfunded debt	396560 50	4486077 16	3644535 08 X
18		FUNDED DEBT	(b_1) Book liability at close of year	(b_2) Portions reacquired or only nominally issued (p. 11)	
19	15000000 00	Mortgage bonds (p. 11)	21000000 00	21000000 00	6000000 00
20		Collateral trust bonds (p. 11)			
21	2000000 00	Debentures, etc. (p. 11)	7579000 00	7579000 00	5579000 00
22		Income bonds (p. 11)			
23		Equipment trust obligations			
24		Miscellaneous funded debt (p. 11)			
25	17000000 00	Total funded debt	28579000 00	28579000 00	11579000 00
26	25130612 24	Total debt		33065077 16	7934464 92
27		RESERVES			
28		Premiums on stocks and other permanent reserves (p. 18)			
29		Sinking fund reserves (p. 18)			
30	12589976 13	~~Other reserves (p. 18)~~ Contingencies		12589976 13	— —
31		Reserve for replacements and renewals (p. 18)			
32	942811 08	Accrued amortization of capital (p. 18)		931259 43	11551 65 X
33		Unamortized premium on debt (p. 18)		116800 00	116800 00

No.	(a)		(b)		(c)	(d) increase or decrease in red
	$ c.				$ c.	$ c.
1		Debt.				
2		Unfunded Debt		(b₂) Amount due and unpaid at close of year		
3	1540232 44	Taxes accrued			399 021 99	1 141 230 45 X
4		Receiver's certificates (p. 17)				
5		Judgments unpaid (p. 17)				
6	167533822	Interest accrued on funded debt		35496.50	312218 16	144684 34
7	701164 84	Interest accrued on unfunded debt			478239 68	222925 16 X
8		Dividends declared		361.064 00	361 064 00	361 064 00
9		Miscellaneous bills payable — due on demand (p. 17)				
10	3280000 00	Miscellaneous bills payable — due on time (p. 17)				3280 000 00 X
11		Consumers' deposits — electric				
12	14997837 7	Consumers' deposits — gas			1730 22709	230243 32
13		Bills and accounts owing to system corporations (p. 17)				
14	850 49407	Miscellaneous accounts payable (p. 17)			1087 20087	236726 80
15		Matured funded debt unpaid (p. 17)				
16	9140330	Other unfunded debt (p. 17)			118 30537	26 922 07
17	8130612 24	Total unfunded debt		396560.50	4486 077 16	3644 535 08 X
18		Funded Debt	(b₁) Book liability at close of year	(b₂) Portions reacquired or only nominally issued (p. 11)		
19	15000000 00	Mortgage bonds (p. 11)	24000000 00		21 000 000 00	6 000 000 00
20		Collateral trust bonds (p. 11)				
21	7000000 00	Debentures, etc. (p. 11)	7579000 00		7579 000 00	557900 00
22		Income bonds (p. 11)				
23		Equipment trust obligations				
24		Miscellaneous funded debt (p. 11)				
25	17 000000 00	Total funded debt	28579000 00		28 579 000 00	11 579 000 00
26	25 130 613 24	Total debt			33 065 077 16	7934 464 92
27		Reserves				
28		Premiums on stocks and other permanent reserves (p. 18)				
29		Sinking fund reserves (p. 18)				
30	12589 976 13	Other [illegible] (p. 18) Contingencies			12 589 976 13	—
31		Reserve for replacements and renewals (p. 18)				
32	942 311 08	Accrued amortization of capital (p. 18)			931 552 43	11 552 65 X
33		Unamortized premium on debt (p. 18)			116 800 00	116 800 00
34		Other required reserves (p. 18)				
35	428 524 27	Casualties and insurance reserve (p. 18)			399 899 26	28 624 99 X
36	7701 490 22	Other optional reserves, including suspense credit balances (p. 18)	Emergency Natural Lighting and Unpaid Gas		—	7701 490 22 X
37	21 662 50 76	Total reserves			14 037 924 34	7624 867 36 X
38		Stocks				
39		Capital Stocks	(b₁) Book liability at close of year	(b₂) Portions reacquired or only nominally issued (p. 11)		
40		First preferred stock (p. 11)				
41		Second preferred stock (p. 11)				
42	18 000 000 00	Common stock (p. 11)	[illegible]		18 000 000 00	—
43	18 000 000 00	Total capital stocks (p. 11)	[illegible]		18 000 000 00	—
44		Instalments paid in on subscriptions for stocks				
45						
46						
47	3427 424 96 X	Corporate Surplus			7083 445 97	10510 870 93
48	61 365 993 98	Totals			72 186 507 47	10 820 513 49

10A. CAPITAL STOCKS

1. Show the particulars concerning the several capital stocks of the respondent outstanding at the close of the year, stating them in the following order:
   (a) Debenture stocks,
   (b) First preferred stock,
   (c) Second preferred stock, and
   (d) Common stock.
2. If any of the dividends stated in this schedule are not primary liabilities of the respondent but are primary obligations of some other company and are paid by that company direct to the stockholders of the respondent in accordance with the requirements of some valid contract, the particulars should be shown in a memorandum attached to this schedule.
3. The stocks called for in this schedule are those issued by the respondent or assumed by it as though originally issued by it. **For definitions of Capital Stock, Nominal Issue, Actual Issue, Outstanding, etc., see page 10. The definitions there given must be strictly adhered to in the following returns.**

Line No.	Description of stock	Amount, par value, of stock: Actually issued	Reacquired after actual issue	Issued and actually outstanding at close of year	Cash received or amount actually issued	Amount paid for stock reacquired	Dividends declared during year: Rate %	Dividends declared during year: Amount of dividend
1		$	$	$	$	$		$
2	Common	18 000 000	None	18 000 000	See below	None		None.
3								
4								
5								
6								
7								
8	Total	$ 18 000 000	$	$ 18 000 000	$	$		$

4. IF ANY CAPITAL STOCK WAS NOT ISSUED SOLELY FOR CASH, state that fact, and show the actual consideration realized upon the issue by the respondent, showing the par value of the total amount so issued.
Of the 18,000,000 shown above $15,000,000 was issued for property and $3,000,000 was issued in exchange for $3,000,000 of Convertible Debenture Bonds for which the respondent received $3,000,000 in cash.

4a. STATE MARKET PRICE OF STOCK DURING YEAR. Maximum 124½ Minimum 68

10B. FUNDED DEBT OR CAPITAL STOCKS ISSUED AND HELD BY OR IN BEHALF OF RESPONDENT

Show the particulars called for concerning funded debt or capital stocks which have been nominally but not actually issued (see definitions on page 10)

Line No.	Name of stock	Par value in sinking or other funds	Par value unencumbered	Pledged: Par value	Pledged: Name of pledgee or lienor
11	None.	$	$	$	
12					
13					
14					
15					
16					
17					
18					
19					

11. FUNDED DEBT

Show full particulars indicated by the column headings concerning the funded debt obligations of the respondent. The amount [illegible]

11. FUNDED DEBT

Show full particulars indicated by the column headings concerning the funded debt obligations of the respondent. The several issues of funded debt should be grouped in the following order, indicating in column the class to which each belongs:
(1) Real estate mortgage bonds, (2) Collateral trust bonds, (3) Debentures, plain bonds, and promissory notes, (4) Income bonds, and (5) All other funded debt liabilities.

No.	Designation of debt	Amount, par value, actually issued	Amount, par value, reacquired after actual issue	Amount, par value, issued and actually outstanding at close of year	Cash realized on amount actually issued	Amount paid for funded debt reacquired after actual issue	Interest provisions: Rate %	Interest provisions: Amount charged to income
21	(1) Brooklyn Union Gas Co.	$	$	$	$	$		$
22	1st Consolidated Mortge Bonds	14 736 000	None	14 736 000			5	736 800 00
23	(2) The Citizens Gas Light Co.							
24	Consolidated Mortge Bonds	750000	486 000	264 000			5	13 200 00
25	(1) The Brooklyn Union Gas Co.							
26	1st Lien & Refunding Mtge Bonds	6 000 000	None	6 000 000			6	303 000 00
27	(3) The Brooklyn Union Gas Co.							
28	7% Convertible Debenture Bonds due Nov. 1929	2 000 000	None	2 000 000			7	140 000 00
29	(3) The Brooklyn Union Gas Co.							
30	7% Convertible Debenture Bonds 1932	5 579 000	None	5 579 000			7	169 194 55
31	Total	$ 29 065 000	$ 486 000	$ 29 579 000	$	$	$	1 261 194 55

6. IF ANY FUNDED DEBT WAS NOT ISSUED SOLELY FOR CASH, state the actual consideration realized upon the issue by the respondent or by the issuer, showing the par value of the total amount so issued.

The Brooklyn Union 1st Consolidated Mortge Bonds were all issued for property.
No consideration received for the issue of the Citizens Gas Light Co. Bonds as mentioned.

7. IF ANY FUNDED DEBT WAS ISSUED OR RETIRED DURING THE YEAR, state the par values of the securities thus issued or retired, dates of issue or retirement, and dates of beginning or stopping of interest charges.

$6,000,000.00 6% 1st Lien and Refunding Mtge Gold Bonds Series A were issued June 8, 1922 the nominal date of issue Interest began on May 1 1922
5,579,000.00 7% Convertible Debenture Bonds were issued June 1, 1922 Interest began on May 1, 1922 the nominal date of issue
650,000.00 10½ 7% Non Convertible Debentures issued May 1, 1921, and held in Treasury of the respondent were retired in June 1922.

8. STATE MARKET PRICE OF BONDS DURING YEAR. ~~Maximum~~ ~~Minimum~~

		Maximum.	Minimum.
Brooklyn Union	1st Consolidated Mtge Bonds	99 1/2	87 1/2
" "	1st Lien & Refunding "	105 5/8	102 1/8
" "	7% Convertible Debenture Bonds due 1929	116	110
" "	7% " Debenture Bonds due 1932	120	110

12. MISCELLANEOUS INVESTMENTS

1. Give the details of the securities and other property held as any time during the year as investments (as defined in the Uniform System of Accounts for Electrical Corporations and Gas Corporations), whether such investments are subject to pledge, mortgage, or other lien or restriction. Group the investments into
(A) Free investments;
(B) Sinking and other contractual fund investments;
(C) Mortgaged or pledged investments; and
(D) Other bonds, notes, and investments.
Within each group classify the investments in the following order, indicating the class to which each is assigned by entering the Class No. opposite each in column (a).
(1) bonds of corporations subsidiary to the respondent,
(2) other funded debt of independent corporations,
(3) stocks of independent corporations,
(4) bonds of system corporations,
(5) other funded debt of system corporations,
(6) stocks of system corporations,
(7) advances to system corporations,
(8) land,
(9) improvements on land, and
(10) all other investments, stating them in detail.

2. If any security or other property was acquired for a consideration other than money, that fact must be stated and the actual consideration given in any case be shown in a footnote.

3. If any such securities and other investments were disposed of before the close of the year, a statement thereof should follow the statement of those held at the close of the year. In respect of those disposed of during the year, the entry in column (g) should be "none," and entries in column (h) and (j) may be omitted.

4. This schedule should not include any reacquired securities issued or assumed by the respondent or any of its merely nominally issued securities, nor should it include any loans and advances on open account except those made to system corporations without a distinct understanding that they are to be repaid within one year after date of creation or within one year after date of demand.

5. By "System corporations," as the phrase is above used, are meant controlling, affiliated, and controlled or other subsidiary corporations of the respondent.

Line No.	Class No. (a)	Name of issuing company and of security or other thing in which investment is made, and group symbol (b)	Nominal date of issue of security (c)	Date of maturity of security (d)	Interest or contractual dividends (if any) Rate % per annum (e)	Interest or contractual dividends (if any) Dates due (f)	Par value of amount held at close of year (g)	Date of acquisition by respondent (h)	Actual money cost to respondent (i)	Amount at which carried in respondent's books at close of year (j)	Income accrued to respondent during year (k)
1	A 10	1st 5% Gold Bonds, 2nd Distrct Issue	Nov 15 1907	Nov 15 1927	4 1/4	May 15 Nov 15	$ 25,000.00	Jan 10, 1918	$ 25,000.00	$ 25,000.00	$ 1062.50
2	A 10	The Brooklyn Union Gas Co. 1st Consolidated Mtge. Bonds	April 1, 1911	May 1, 1945	5	May 1 Nov 15	38,000.00	Nov 15, 1920	38,000.00	38,000.00	1,900.00
3	—	Underlying Bonds and Liberty Loan (Deposited with State Public Service Commission and shown as balance sheet item)	Various	Various	4 1/2	Various	38,000.00	Various	(38,000.00)	(38,000.00)	1,615.00
4		Equity in Leaseholds	July 1896	Jan 1, 1946	5	Jan 1 July 1	250,000.00	May 31, 1897	250,000.00	None	None
5		The Brooklyn Edison Company - Stock	May 1, 1922	—	—	—	1,695,000.00	June 5, 1922	1,695,000.00	1,695,000.00	67,134.46
6		The Kings County Lighting Co. Stock	May 1, 1922	—	—	—	342,000.00	June 5, 1922	342,000.00	342,000.00	12,540.24
7		The Brooklyn Heights Railroad Co.	May 1, 1922	—	—	—	320,000.00	June 5, 1922	320,000.00	320,000.00	11,733.89
8							$ 2,865,000.00		$ 2,865,000.00	$ 2,865,000.00	$ 105,010.31
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19	c 6	Equity Gas Co. Stock	—	—	—	—	60,000.00	Jan 1, 1897	60,000.00	None	None
20							26,208.86		26,208.86		
21							145,000.00		145,000.00		
22	c 6	The Nassau Gas Light Co. Stock	—	—	—	—	20,000.00	Jan 1, 1897	20,000.00	None	None
23	c 6	Richmond Hill & Queens County Gas Co. Stock	—	—	—	—	372,771.64		634,771.64		
24	c 6	The Bonnacia Gas Light Co. Stock	—	—	—	—	30,570.00		30,570.00		
25	c 6	The Northern Gas Light Co. Stock	—	—	—	—					
26	A 10	7th Liberty Loan	June 15 1917	June 15 1927-47	3 1/2	June 15 Dec 15	4,000.00	Jan 10, 1918	4,000.00	4,000.00	140.00
27	A 10	4th Liberty Loan	Oct 24, 1918	Oct 15 1938	4 1/4	April 15 Oct 15	4,000.00	Jan 10, 1918	4,000.00	4,000.00	170.00
28	A 10	3rd Liberty Loan	April 9, 1918	Sept 15 1928	4 1/4	March 15 Sept 15	4,000.00	Jan 10, 1918	4,000.00	4,000.00	170.00
29	A 10	2nd Liberty Loan	Nov 15, 1917	Nov 15 1942-47	4 1/4	May 15 Nov 15	4,000.00	Jan 10, 1918	4,000.00	4,000.00	170.00
30	A 10	1st Liberty Loan	June 15, 1917	June 15 1932-47	3 1/2	June 15 Dec 15	4,000.00	Jan 10, 1918	4,000.00	4,000.00	140.00
31	A 10	4th Liberty Loan	Oct 24, 1918	Oct 15 1938	4 1/4	April 15 Oct 15	4,000.00	Jan 10, 1918	4,000.00	4,000.00	170.00
32	A 10	3rd Liberty Loan	April 9, 1918	Sept 15 1928	4 1/4	March 15 Sept 15	4,000.00	Jan 10, 1918	4,000.00	4,000.00	170.00
33	A 10	2nd Liberty Loan	Nov 15, 1917	Nov 15 1942-47	4 1/4	May 15 Nov 15	4,000.00	Jan 10, 1918	4,000.00	4,000.00	170.00
34											
35											
36											

3236 & 3237

13. BILLS AND ACCOUNTS RECEIVABLE

Classify respondent's bills receivable and accounts receivable from "System Corporations" (see page 10, par. 9) and others.

Line No.	Class of debtors (a)	Bills receivable — due on demand None: Amount at close of year (b)	Interest accrued during year (c)	Interest paid during year (d)	Bills receivable — time None: Amount at close of year (e)	Interest accrued during year (f)	Interest paid during year (g)	Accounts receivable: Amount at close of year (h)	Interest accrued during year (i)	Interest paid during year (j)
1	System corporations (naming each)									
2	The Newtown Gas Company							586 667 21	72 786 45	72 786 45
3	The Jamaica Gas Light Co.							219 916 [illegible]	18 704 90	18 704 90
3	The Flushing Gas Light Co.							194 857 [illegible]	[illegible]	[illegible]
3	The Flushing Gas Company							1746 066 [illegible]	[illegible]	[illegible]
3	The Bayside Gas Co.							35 321 [illegible]	[illegible]	[illegible]
4	Other lighting corporations									
5	Street railroad corporations									
6	Steam railroad corporations									
7	Other consumers							1174 762 81		
8	Other debtors							115 593 [illegible]		
9	Totals							5076 224 [illegible]	332 221 71	333 221 71

14. CONSUMERS' ACCOUNTS CLASSIFIED BY AGE

Show the total amount of consumers' accounts within each of the specified age groups.

Age group (a)	Amount (b)
Current month accounts	1174 762 81
Less than six months	
Six months to one year	
One year to two years	
Over two years old	
The data herein required from non-Utility Companies	
Total	1174 762 81

15. UNAMORTIZED DEBT DISCOUNT AND EXPENSE

Show the particulars called for concerning the discount suffered and expense incurred in connection with each separate issue of respondent's funded debt securities.

Line No.	Designation of debt and description of charges (a)	Amortization period: From (year) (b)	To (year) (c)	Discount suffered and expense incurred, total to close of year (d)	Amount written off: Prior to beginning of year (e)	During year (f)	Unamortized balance at close of year (g)	Funded debt issued during year: Par value of funded debt issued (h)	Discount suffered: Rate (i)	Amount (j)	Expense incurred (k)
11	1st Lien & Refunding Mtge.										
12	6% Gold Bonds							6000 000 00	6		
13	Expenses of issue	May 1, 1922	May 1, 1942	61 284 48		1634 25	59 650 23				61 284 48
14											
15	7% Convertible Debenture										
16	Bonds							5519 000 00	7		
17	Expenses of issue	May 1, 1922	May 1, 1932	22 210 07		1480 67	20 729 40				22 210 07
18											
19											
20	Totals			83 494 55		3114 92	80 379 63	11519 000 00			83 494 55

16. SPECIAL DEPOSITS

Detail as called for the balance sheet items "Sinking funds uninvested" and "Other special deposits." By a special deposit is meant money or credit placed in the hands of a fiscal or other agent of the respondent for some special purpose and not to be used for general purposes until after the special purpose is satisfied, as e. g. payment of interest coupons, payment of dividends, payment of taxes, etc.

Purpose of special deposit (a)	Amount of deposit at close of year (b)
† Sinking funds uninvested (specified):	
Coupon special deposits	35 496 50
Dividend special deposits	1 064 00
Other special deposits (specified):	
[illegible]	1 150 00
Deposit in lieu of [illegible]	10 166 50
[illegible] deposited with [illegible] Public Service Commission	38 000 00
Total	85 877 00

17. OTHER SUSPENSE

Show the various debits in suspense at the close of the year which are properly carried in the account provided under the foregoing title in the Uniform Systems of Accounts for Electrical Corporations and Gas Corporations, describing fully each item.

L. N.	Description of suspense item (a)	Amount in suspense at close of year (b)
21	Gas sold but not billed from Dec 31, 1922	1396 664 45
22	Gas on hand Jan 1, 1923 at 7 A.M.	46 931 18
23	Payment to Bureau of Highways - City of New York	35 00
24	Payments to Special Masters re rate case proceedings	21 941 71
25	Balance of recovery on account of fire loss at Nassau Works (repairs not yet completed)	X 11 042 04
26	Expenditures on account of fire loss at Fulton and Williamsburg Works	1 728 19
27	Claim for credit on Federal Income Taxes for years 1918 & 1920	X 1 747 84
28		
29		
30	Total	1454 510 65†

18. PREPAYMENTS

Detail the various prepayments of the respondent at the close of the year, the aggregate of which is shown in the item "Prepayments" on the Balance Sheet, page 8. By prepayment, as the word is here used, is meant the unexhausted portion of an advance payment, as of rent, insurance premiums, etc.

Purpose or character of prepayment (a)	Amount unexhausted at close of year (b)
Prepaid taxes	19 187 50
Prepaid insurance	22 310 27
Prepaid rents	4500 00
Other prepayments (specified):	
Total	41 947 77

State the method for amortizing debt discount and expense, whether (a) equal payments, with the number of such equal payments; (b) diminishing balance, with the rate per cent written off; or (c) sinking fund, with the rate per cent at which compounded.

1st Lien & Refunding Mtge Bonds - 300 equal payments distributed over 25 years.

7% Convertible Debenture Bonds - 120 equal payments distributed over 10 years.

† Invested sinking funds should be reported under Miscellaneous Investments on page 12.

(X Denotes Red in Copy)

22. FIXED CAPITAL EXPENDITURES CLASSIFIED BY PRESCRIBED ACCOUNTS — GAS

1. Show for all fixed capital the cost of which is classified in accordance with the prescribed Uniform System of Accounts for Gas Corporations the particulars called for by the column headings. In column (e) " Adjustments during year " should be interpreted to mean entries, if any, made in fixed capital accounts not to record current transactions but in modification of entries made in prior accounting periods.

2. If all fixed capital accounts of the respondent have been classified in accordance with the Uniform System of Accounts prescribed by the Public Service Commission, " Fixed Capital Expenditures not Classified by Prescribed Accounts," schedule 26 following, should be blank, and all changes in fixed capital accounts should be shown hereunder.

3. In case respondent has a gas and other departments, expenditures for general capital such as organization, general structures, and general equipment not assignable to particular departments may be shown in this schedule if the gas department is the most important.

L. N.	Name of account (a)	Balance at beginning of year (b)	Fixed capital installed — debits during year (c)	Fixed capital retired — credits during year (d)	Adjustments during year (e)	Balance at close of year (f)
1	Land devoted to gas operations (110)	$ c.	$ c.	$ c.	$ c.	$ c.
2	a. Occupied by gas works	155 274 06	4 080 05			
3	b. Occupied by outside holder stations	8 319 77	87 729 69			159 355 01
4	c. Water rights				3 076 70	99 126 16
5	d. Other land	321 188 38	797 46			
6	INTANGIBLE GAS CAPITAL:			10 000	3 076 70 X	318 809 14
7	Organization (101)					
8	Franchises (gas) (102)		5 250 00			5 250 00
9	Patent-rights (gas) (103)					
10	Other intangible gas capital (104)					
11	TANGIBLE GAS CAPITAL:					
12	General structures (121)	819 560 87	29 907 14			
13	General equipment (122)	369 498 76	74 778 53	24 695 16		849 468 01
14	Works and station structures (221)	1 459 878 68	441 852 36	8 594 31		419 582 13
15	Holders (222)	44 830 07	81 234 78			1 893 136 73
16	Furnaces, boilers and accessories (141a)	849 786 66	110 861 80	1 048 00		126 064 85
17	Steam engines (141b)	221 084 57	37 620 61			959 600 46
18	Gas Engines (143b)	1 160 90	—			258 705 18
19	Miscellaneous power plant equipment (145)	24 360 61	1 394 37			1 160 90
20	Benches and retorts (223)					25 754 98
21	Water gas sets and accessories (143a)					
22	Purification apparatus (224)	1 508 867 65	43 697 61	24 76 59		
23	Accessory equipment at works (225)	908 563 03	552 059 77	1 950 00		1 550 088 67
24	Trunk lines and mains (231)	910 363 49	298 695 50	8 520 39		1 458 672 80
25	Gas services (232)	2 041 258 23	82 841 61	56 89		1 200 538 60
26	Gas meters (233)	817 455 51	163 126 10	2 378 00		2 124 042 95
27	Gas meter installation (234)	1 427 932 66	278 479 81	151 329 68		978 203 61
28	Municipal street lighting fixtures (gas) (235)					1 555 082 79
29	Gas engines and appliances (236)					
30	Gas tools and implements (237)	53 777 56	5 695 79	4 017 00		
31	Gas laboratory equipment (238)	18 902 12	1 487 46	14 00		55 456 35
32	Other tangible gas capital (239)					20 375 58
33	Engineering and superintendence (281)	123 550 15	—			
34	Law expenditures during construction (282)					123 550 15
35	Injuries during construction (283)	1 707 77	—			
36	Taxes during construction (284)	5 503 35	—			1 707 77
37	Miscellaneous construction expenditures (285)	550 273 47	49 084 21	2 500		5 503 35
38	Interest during construction (286)					549 332 49
39	Totals	12 643 098 32	2 350 675 36	- 205 205 02		12 788 568 66

23. ANALYSIS OF CREDITS ON ACCOUNT OF RETIREMENTS — GAS

40	Total credits during year to " Fixed Capital Classified by Prescribed Accounts " [line 39, col. (d) above]	$ 205 205 02
41	Total salvage carried to Materials and Supplies account or realised upon sale	22 914 94
42	Total amount of recoveries from insurers or others	148 755 47
43	Total amount charged to Accrued Amortization of Capital account	33 534 61
44	Total amount charged to Surplus or Deficit account	
45	Total	205 205 02

24. FIXED CAPITAL — OTHER DEPARTMENTS

Show the particulars called for concerning the fixed capital accounts of the respondent in departments other than electric and gas.

Name of account	Balance at beginning of year	Fixed capital installed — debits	Fixed capital retired — credits	Adjustments during	Balance at

26. FIXED CAPITAL EXPENDITURES NOT CLASSIFIED BY PRESCRIBED ACCOUNTS

1. Show in column (a) the names of the accounts on the respondent's books representing its investment in fixed capital as that term is defined in the Uniform System of Accounts prior to the time when such expenditures were classified in accordance with the now effective system. Show in column (b) the balance in each such account at the beginning of the year; in column (c) the credits during the year for fixed capital the cost of which was carried in such accounts at the beginning of the year but which has been retired or withdrawn during the year; in column (d) the debits and credits, if any, made not to record current transactions but in modification of entries made in prior accounting periods; and in column (e) the balance in each account at the close of the year.

2. Note that no entries in respect of property acquired after the effective date of the adoption of the prescribed Uniform System of Accounts may be made in accounts representing fixed capital in service before that time.

3. If all the fixed capital accounts of the respondent have been classified in accordance with the Uniform Systems of Accounts prescribed by the Public Service Commission, this schedule should be blank, and all changes in fixed capital accounts should be shown as called for in the schedule "Fixed Capital Expenditures Classified by Prescribed Accounts" (schedules 19 and 22).

No.	Name of account (a)	Balance at beginning of year (b)	Retirements during year (c)	Adjustments during year (d)	Balance at close of year (e)
1	Real Estate	$ 4,112,238.52	$	$	$ 4,112,238.52
2	Rights and Patents	14,962,397.90	141,180.00		14,821,217.90
3	Street Mains	8,037,714.00	1,071.79		8,036,642.21
4	Services	1,084,409.27	8,500.00		1,075,909.27
5	Meters	2,036,666.63	44,047.71		1,992,618.92
6	Meter Locks and Connections	388,820.00			388,820.00
7	Tools and Implements	76,336.35	1,448.00		74,888.35
8	Office Furniture and Fixtures	55,235.54	500.00		55,230.54
9	Franchise	3,050,000.00			3,050,000.00
10	Horses, Wagons and Harness	9,172.48	9,172.48		—
11					
12					
13					
14					
15					
16					
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34 RESERVES

1. Show the several reserve accounts which appeared on the respondent's books at any time during the year, stating them in the following order:
(a) Premiums on Stocks;
(b) Other Permanent Reserves;
(c) Sinking Fund Reserves;
(d) Other Contractual Reserves;
(e) Accrued Amortization of Capital
(f) Unamortized Premium on Debt;
(g) Other Required Reserves;
(h) Casualties and Insurance Reserve;
(i) Other Optional Reserves (specify).
(j) Suspense Credit Balances (specifying title and purpose of each).

2. State the purpose of each reserve not defined in the Uniform Systems of Accounts for Electrical Corporations and Gas Corporations and give the date of establishment thereof. Describe fully each sinking fund and other contractual reserve.

3. Give a classified statement of the debits and credits during the year to each reserve account, and the balances thereof at the beginning and at the close of the year.

NAME OF RESERVE	DEBIT ITEMS	AMOUNT	CREDIT ITEMS	AMOUNT
(A)	(B)	(C)	(D)	(E)
Accrued Amortization* of Capital For the amortization of capital invested in plant withdrawn from Service	Property withdrawn from service during the year	219,450.59	Balance Jan 1,1922	942,811.08
	Balance Dec.31,1922	931,258.93	Additions during the year by charges to General Amortization	207,898.44
		1,150,709.52		1,150,709.52
Contingencies For the purpose of providing for contingencies or casualties such as those caused by fire, flood, earthquake or insurrection or riot or any other hazards, as per resolution of the Board of Directors adopted at a meeting held August 9th, 1917.			Balance Jan. 1,1922	12,589,976.13
			No changes during the year See Copy of Resolution attached.	
			Balance Dec.31,1922	12,589,976.13
Casualties and Insurance Reserve	Workmens compensation awards, injuries to employees, other personal injuries and property damages, medical expenses, Claim Department expenses and law expenses connected with injuries	128,624.99	Balance Jan. 1, 1922	428,524.27
	Balance Dec.31,1922	399,899.28	Additions during the year by charges to Insurance	100,000.00
		528,524.27		528,524.27
Commercial Metered Lighting and Prepaid Gas in Suspense	Transferred from this account to Surplus Account on Settlement of rate litigation by decree of U.S. District Court dated May 13,1921 affirmed by U.S. Supreme Court March 13,1922		Balance Jan. 1,1922	$7,701,490.22
	Applicable to 1920	$1,971,032.31		
	Applicable to 1921	5,730,457.91		
		$7,701,490.22		$7,701,490.22

State below the rules by which debits and credits are made to each class of reserves.

Accrued Amortization of Capital - Copy of Resolution of the Board of Directors adopted at meeting held August 9, 1917 was attached to report of 1917.

Contingencies - See copy of resolution attached

Casualties and Insurance Reserve $8,333.33 Charges monthly to Insurance account and credited to Casualties and Insurance Reserve.

35. CORPORATE SURPLUS OR DEFICIT ACCOUNT FOR THE YEAR

Show the debits and the credits to the Corporate Surplus or Deficit account of the respondent during the year, classified in accordance with the Uniform Systems of Accounts for Electrical Corporations and Gas Corporations, giving explanations in foot-notes.

Line No.	Debits (a)	(b)	Credits (c)	(d)
54	To debit balance at beginning of year (p. 8, L. 35, col. a.)	3427 424 76	By credit balance at beginning of year (p. 9, L. 47 col. a)	$ 4139451 09
55	Debit balance for year transferred from income acc't.	2387 40	Credit balance for year transferred from income acc't.	2921
56	Expenses unprovided for elsewhere		Bad debts collected	
57	Dividend appropriations of surplus	1080 000 00	Other additions to surplus (specify) See slip attached	7701629 48
58	Realized depreciation not covered by reserves			
59	Amortization unprovided for elsewhere			
60	Appropriation to reserves			
61	Gifts to controlled companies			
62	Other appropriations			
63	Bad debts written off	24 13		
64	Other deductions from surplus (specify):	268 777 29		
65	See slip attached			
66				
67				
68	To balance	7083 495 97	By balance	
69		11851 909 75		11851 909 75
70	Debit balance carried to balance sheet		Credit balance carried to balance sheet	7083 495 97

RESOLUTION ADOPTED BY THE BOARD OF DIRECTORS OF THE BROOKLYN UNION GAS COMPANY DECEMBER 28, 1922

"RESOLVED, that action on the part of its officials under the resolution adopted by the Board of Directors at meeting held August 9th, 1917, insofar as said resolution provides for a credit each month to Contingencies and a charge to Net Earnings, be and the same is hereby suspended for the calender year 1922".

LINE 57 - OTHER ADDITIONS TO SURPLUS

Revenue from sales of gas in excess of statutory rates transferred from suspense account on settlement of rate litigation $ 7,698,694.38

$ 36,292,793.64

The Company is unable to furnish the separate values of many of the items asked for on form of Report.

The Value of Land reported is based on an appraisal made as of October 1, 1919, to which has been added the amount expended for land acquired and from which has been deducted the amount for land sold to date of this report.

The Values of Plant Apparatus, Holders and Buildings, are based upon an inventory of property in place on October 1, 1919 and appraised at prices prevailing on January 1, 1914 to which has been added the net expenditures, for property in each class, to the date of this report.

The Value at which Services outside of the streets is reported, is based upon the reproduction cost of this property as of the date of this report. For detail see sheet attached to page 38.

The Value at which Meters, Meter Cocks and Connections are reported is based upon the reproduction cost of this property as of the date of this report.

The Value at which Gas Tools and Implements, Office Furniture and Fixtures, Horses, Wagons and Harness, and Materials and Supplies, are reported is based upon the actual cost of same.

No depreciation is figured on any of the above items as there is none to a going concern.

THE BROOKLYN UNION GAS COMPANY

VALUE OF MAINS IN STREETS

As of December 31, 1922

Size:	Number of feet in ground:	Cost per foot:		Value:
1¼"	1,207	.4542	$	548.22
1½"	6,414	.4638		2,974.81
2"	24,603	.5024		12,360.55
3"	300,881	.9016		271,274.31
4"	1,707,891	1.0037		1,714,210.20
6"	2,011,201	1.1486		2,310,065.47
8"	450,135	1.3614		612,813.79
10"	139,580	1.9500		272,181.00
12"	485,663	2.2420		1,088,856.45
16"	126,114	3.0457		384,105.41
20"	153,799	4.6905		721,394.21
24"	59,810	5.7048		341,204.09
30"	16,464	7.1300		117,388.32
36"	8,442	10.4798		88,470.47
42"	10,694	13.3638		142,912.48
	5,502,898		$	8,080,759.78
Plus 10% for general contractor's expenses:				808,075.98
			$	8,888,835.76
Add 12% for overhead charges to cover interest, engineering, taxes, and insurance during construction:				1,066,660.29
Total Replacement Value:			$	9,955,496.05

No roadway pavement included.
Costs are based on averages of actual prices paid.
Eight-hour day labor schedule used.

February 28, 1923 - 3 - CE.

3263

(X Denotes Red in Copy)

3238

24. FIXED CAPITAL — OTHER DEPARTMENTS

Show the particulars called for concerning the fixed capital accounts of the respondent in departments other than electric and gas.

	Name of account (a)	Balance at beginning of year (b)	Fixed capital installed — debits during year (c)	Fixed capital retired — credits during year (d)	Adjustments during year (e)	Balance at close of year (f)
51	Street and interurban railroad					
52	Natural gas					
53	Water					
54	District steam heating					
55						
56						
57	Totals					

25. DISTRIBUTION OF EXPENDITURES IN REPLACEMENTS AND NEW CONSTRUCTION DURING THE YEAR

61	Replacements in streets charged to Reserve Account
62	Replacements outside of streets charged to Reserve Account
63	New construction in streets
64	New construction outside of streets

Total 2,904,765.71

22				
47				
48				
49				
50				
51				
52				
53				
54				
55				
56				
57				
58				
59	Totals	$ 3381 9106 9	705 4249 8	33 6 7 4 8 5 7 1

27. ANALYSIS OF CREDITS ON ACCOUNT OF RETIREMENTS

		$
61	Total credits during year to " Fixed Capital not Classified by Prescribed Accounts " [line 59, col. (c) above]	705 424 98
62	Total salvage carried to Material and Supplies account or realized upon sale	19208 15
63	Total amount of recoverie from insurers or others	300 85
64	Total amount charged to Accrued Amortisation of Capital or other reserves	185 915 98
65	Total amount charged to Surplus or Deficit account	
66	Total	705 424 98

DEFENDANTS' EXHIBIT NO. 29.

SUMMARY - WITHDRAWALS FROM Jan. 1, 1910 to Dec. 31, 1923.

YEAR	SIZES														
	1¼"	1½"	2"	3"	4"	6"	8"	10"	12"	16"	20"	24"	30"	36"	TOTAL
1910	-	-	-	2972	6087	1359	13	15	187	-	96	-	-	-	10729
1911	-	-	-	1342	18695	3773	7772	98	456	4696	66	179	-	-	37277
1912	-	-	-	1761	7244	3320	38	9	21	134	37	133	3	-	12700
1913	-	-	-	855	12926	9108	190	-	8	-	140	294	-	-	23521
1914	-	-	-	1982	18483	7159	1600	89	389	304	173	2020	-	-	32199
1915	-	-	-	2803	11914	5382	427	1568	16	25	118	508	328	470	23559
1916	-	-	142	2883	11185	3935	648	13	171	7	38	16	1127	495	20 660
1917	-	-	270	6801	10788	9901	1484	-	301	2	-	21	-	-	29568
1918	-	-	-	506	1795	730	73	-	222	302	-	-	-	-	3628
1919	-	-	-	731	658	552	2620	-	805	2140	22	11	-	-	7539
1920	-	-	-	88	194	416	100	22	67	42	-	-	-	-	929
1921	-	-	437	7	952	3244	41	-	66	43	-	8	-	-	4798
1922	-	18	-	7	324	428	198	-	25	-	-	-	-	-	1000
1923	61	-	99	-	111	868	26	-	-	-	-	-	-	-	1165

3	a. Occupied by generating stations	
4	b. Occupied by outside sub-stations	
5	c. Water rights	
6	d. Other land	
7	Tangible electric capital	
8	General structures	
9	General equipment	
10	Dams, canals and pipe lines	
11	Power plant buildings	
12	Furnaces, boilers and accessories	
13	Steam engines	
14	Turbo-generators	
15	Turbines and water-wheels	
16	Gas producers and accessories	
17	Gas engines	
18	Electric generators	
19	Accessory electric power equipment	Not Applicable
20	Miscellaneous power plant equipment	
21	Sub-station buildings	
22	Sub-station equipment	
23	Poles and fixtures	
24	Underground conduits	
25	Transmission system	
26	Distribution system (a) Overhead	
27	(b) Edison tube	
28	(c) Others underground	
29	Line transformers and devices	
30	Electric services	
31	Electric meters	
32	Electric meter installation	
33	Municipal street lighting system	
34	Commercial arc lamps	
35	Glower lamps	
36	Electric motors and heaters	
37	Electric tools and implements	
38	Electric laboratory equipment	
39	Other tangible electric capital	
40	Total electric property outside of streets, highways and public places	
41	GAS	
42	Land devoted to gas operations	
43	a. Occupied by gas works	
44	b. Occupied by outside holder stations	
45	c. Water rights	
46	d. Other land	
47	Tangible gas capital	
48	General structures	
49	General equipment	
50	Work and stations structures	See sheet attached.
51	Holders	
52	Furnaces, boilers and accessories	
53	Steam engines	
54	Gas engines	
55	Miscellaneous power plant equipment	
56	Benches and retorts	
57	Water gas and accessories	
58	Purification apparatus	
59	Accessory equipment at works	
60	Trunk lines and mains	
61	Gas services	
62	Gas meters	
63	Gas meter installation	
64	Municipal street lighting	
65	Gas engines and appliances	
66	Gas tools and implements	
67	Gas laboratory equipment	
68	Other tangible gas capital	
69	Total gas property outside of streets, highways and public places	

THE BROOKLYN UNION GAS COMPANY

Schedule of Tangible Gas Property Outside of Streets, Highways and Public Places

Land	$ 4,718,399.00	
Plant Apparatus	9,983,523.00	
Holders	4,531,298.00	
Buildings	5,868,168.00	$ 25,101,388.00
Services outside of Streets	1,819,576.07	
Gas Tools and Implements	130,344.70	
Meters and Meter Cocks and Connections	6,683,483.93	
Office Furniture and Fixtures	248,280.14	
Horses, Wagons and Harness	226,532.53	9,108,217.37
		$ 34,209,605.37
Materials and Supplies		2,083,188.27
		$ 36,292,793.64

The Company is unable to furnish the separate values of many of the items asked for on form of Report.

The Value of Land reported is based on an appraisal made as of October 1, 1919, to which has been added the amount expended for land acquired and from which has been deducted the amount for land sold to date of this report.

The Values of Plant Apparatus, Holders and Buildings, are based upon an inventory of property in place on October 1, 1919 and appraised at prices prevailing on January 1, 1914 to which has been added the net expenditures, for property in each class, to the date of this report.

The Value at which Services outside of the streets is reported, is based upon the reproduction cost of this property as of the date of this report. For detail

see sheet attached to page 38.

THE BROOKLYN UNION GAS COMPANY

Value of Services in Ground

As of December 31, 1922

Size:	Number in ground:	Cost per Service:	Value:
¾"	7,864	$ 16.9210	$ 133,066.74
1"	13,222	17.6986	234,010.89
1¼"	84,717	19.5623	1,657,259.37
1½"	34,234	20.0243	685,511.89
2"	5,666	21.8143	123,599.82
3"	837	42.2239	35,341.40
4"	115	49.0281	5,638.23
6"	27	69.6078	1,879.41
8"	7	343.9160	2,407.41
12"	2	386.9646	773.93
	146,691		$ 2,879,489.09
	21,650 Valves & Roadway Boxes:		74,368.17
			$ 2,953,857.26
	Plus 10% for general contractor's expenses:		295,385.73
			$ 3,249,242.99
	Add 12% for overhead charges to cover interest, engineering, taxes, and insurance during construction:		389,909.16
	Total Replacement Value:		$ 3,639,152.15

No roadway pavement included.
Costs are based on averages of actual prices paid.
Eight-hour day labor schedule used.

February 28, 1923 - 3 - CE.

3264-3288

CHART

TOO

LARGE

FOR

FILMING

[fol. 3209] DEFENDANTS' EXHIBIT No. 21

The Brooklyn Union Gas Company

Statement Showing Repairs

	Works repairs	Distribution repairs
1914	$214,213 10	$450,527 34
1915	226,796 12	478,665 51
1916	219,469 10	499,329 40
1917	268,990 92	376,124 64
1918	309,400 92	383,642 47
1919	375,314 50	352,799 67
1920	656,207 63	440,733 13
1921	737,624 14	523,829 00
1922	623,215 16	504,622 94
1923	850,398 00	548,134 67

(Here follow Defendants' Exhibits No. 28, marked side folio pages 3210-3231, 3232 & 3233, 3234, 3235, 3236 & 3237, 3238, 3239 & 3240, 3241-3256, 3257-3262, 3263, 3264-3288; No. 29, marked side folio page 3289, and No. 30, marked side folio page 3290)

[fol. 3291] DEFENDANTS' EXHIBIT No. 31

The Brooklyn Union Gas Company

Request for Work Orders

Work Order: —. Number R-204. Issued Mar. 16, 1923.

Brooklyn, N. Y., March 12, 1923.

To the Auditor:

Please furnish me with Work Orders authorizing the following work at Citizens Works. This work is covered by Letter of Authority No. 2138, dated Feb. 21, 1923.

Req. No. None.

————, Asst. Construction Engineer.

Description of work (give file numbers of drawings and specifications): Replace the steel shell and lining of the generator portion of the 4 Williamson generators.

Reference to items shown above	Accounts to be charged	Estimated cost Labor	Material	Total
.....	Repairs of Water Gas Sets & Access..	.....	.....	$56,000

[fol. 3292] DEFENDANTS' EXHIBIT 32

The Brooklyn Union Gas Company

Request for Work Orders

Work Order:——. Number: 3637. Issued Mar. 23, 1923.

Brooklyn, N. Y., Jan. 20, 1923.

To the Auditor:

Please furnish me with Work Orders authorizing the following work at Nassau Works. This work is covered by Letter of Authority No. 2148-2-15 dated Mar. 22, 1923.
—— ——, Asst. Construction Engineer.

Sheet #1 of 3

Description of work (give file numbers of drawings and specifications): Alterations to the 4 Williamson Generators #5-6-7 & 8 by increasing the size of the hydrogen pipe, purge valve & Stack, gas take-off connections to collecting main and wash box, etc.

#1—Larger Purge Stacks.
A—New purge stack on #5 generator.
B— " " " " #6 "
C— " " " " #7 "
D— " " " " #8 "
E—Withdraw present purge stack on #5 Generator.
F— " " " " " #6 "
G— " " " " " #7 "
H— " " " " " #8 "

#2—Larger purge valves & hydraulic operation for same.
A— Larger purge valve on #5 generator.
B— " " " " #6 "
C— " " " " #7 "
D— " " " " #8 "

E—Withdraw present purge valve lining etc. on #5 generator.

F—Withdraw present purge valve lining etc. on #6 generator.

G—Withdraw present purge valve lining etc. on #7 generator.

H—Withdraw present purge valve lining etc. on #8 generator.

Reference to items shown above	Accounts to be charged	Estimated cost Labor	Material	Total
1A to D 2A to D	Water Gas Sets & Accessories—Adds.....	....	....	....
1E to H 2E to H	Plant Withdrawn from service suspense..	....	....	....

[fol. 3293] Sheet #2 of 3

Description of work (give file numbers of drawings and specifications):

#3—Larger hydrogen pipes, linings & Levey valves with hydraulic operation for same.

A—Large Hydrogen pipe etc. on #5 generator.
B— " " " " " #6 "
C— " " " " " #7 "
D— " " " " " #8 "

E—Withdraw present hydrogen pipe, hot valve & lining on #5 generator.

F—Withdraw present hydrogen pipe, hot valve & lining on #6 generator.

G—Withdraw present hydrogen pipe, hot valve & lining on #7 generator.

H—Withdraw present hydrogen pipe, hot valve & lining on #8 generator.

#4—New lining in generators a/c larger hydrogen pipe, purge valve & take-off connections.

A—New lining in #5 generator.
B— " " " #6 "
C— " " " #7 "
D— " " " #8 "

#5—Larger take-off conn. from superheater to wash box.
A—Larger take-off on #5 gen.
B— " " " #6 "
C— " " " #7 "
D— " " " #8 "

#6—Larger wash boxes.
A—Wash box on #5 gen.
B— " " " #6 "
C— " " " #7 "
D— " " " #8 "

Reference to items shown above	Accounts to be charged:	Estimated cost Labor	Material	Total
3A to D 4A to D 5A to D 6A to D	Water Gas Sets & Accessories—Adds.....	....	....	....
3E to H	Plant Withdrawn from service suspense..	....	....	....

[fol. 3294] Sheet #3 of 3

Description of work (give file numbers of drawings and specifications):

#7—Larger conn. between wash box & collecting main.
A—Conn. bet. collecting main & wash box on #5 gen.
B— " " " " " " " #6 "
C— " " " " " " " #7 "
D— " " " " " " " #8 "

#8—Platform for new wash boxes.
A—Platform for wash box on #5 gen.
B— " " " " " #6 "
C— " " " " " #7 "
D— " " " " " #8 "

E—Withdraw present wash box, platform, connection & lining on #5 gen.

F—Withdraw present wash box, platform, connection & lining on #6 gen.

G—Withdraw present wash box, platform, connection & lining on #7 gen.

H—Withdraw present wash box, platform, connection & lining on #8 gen.

Reference to items shown above	Accounts to be charged	Estimated cost Labor	Material	Total
7A to D	Accessory Equipment at Works—Adds...	....	....	.....
8A to D	Water Gas Sets & Accessories—Adds....	....	....	$128,000
E to H	Plant withdrawn from service suspense.	....	....	.....

[fol. 3295] DEFENDANTS' EXHIBIT No. 32

The Brooklyn Union Gas Company

Request for Work Orders

Sheet 4

Work Order: —. Number: 3637. Issued Oct. 31, 1923.

Brooklyn, N. Y. Oct. 10th, 1923.

To the Auditor:

Please furnish me with Work Orders authorizing the following work at Nassau Works. This work is covered by Letter of Authority No. 2148-2-B, dated Mar. 22, 1923. Req. No. none —— —— Asst. Constr. Engineer. L. S. Stiles Construction Engr.

Description of work (give file numbers of drawings and specifications. Alterations to the four Williamson Generators Nos. 5, 6, 7 and 8 by increasing the size of the hydrogen pipe, purge valve and stack, gas take-off connections to collecting main and wash box, etc.

#9-A Relocate oil and water lines a/c dust pockets.
B " " gas line.

#10-A	New blast connections to	#5	generator.
B	do	6	"
C	do	7	"
D	do.	8	"
E	New grate beams in gen.	5	
F	do.	6	
G	do.	7	
H	do.	8	

I	Hand control for buttefly	#5	generator.
J	do.	6	"
K	do.	7	"
L	do.	8	"

#11-A New steam oil and water lines.
B " fire line.

#12-A Miscell. B H Co. charges on cost plus bills.
B Alterations to Generator House charging floor.

Reference to items shown above	Accounts to be charged	Estimated cost Labor	Material	Total
#9-A-B, 12-B	Rep. of Water Gas Sets & Accessories.	....	....	....
#10-A to L, 11A				
#12-A	Water Gas Sets & Accessories—Adds..	....	....	....
#11-B	Works and Station Structures—Adds Nassau Works.....	....	....	....

[fol. 3296] DEFENDANTS' EXHIBIT No. 32

The Brooklyn Union Gas Company

Request for Work Orders

Sheet 5

Work Order: —. Number: 3637. Issued 12/31/23.

Brooklyn, N. Y., Dec. 29th, 1923.

To the Auditor:

Please furnish me with Work Orders authorizing the following work at Nassau Works. This work is covered by Letter of Authority No. 2148-2-B, dated —— —, ——. Req. No. None. ——— Asst. Constr. Engineer.

Description of work (give file numbers of drawings and specifications): Alterations to the four Williamson Generators Nos. 5, 6, 7, & 8, by increasing the size of the hydrogen pipe, purge valve and stack, gas take-off connection to collecting main and wash box, etc.

#-M—Remove blast conns. on #5, 6, 7and 8 generators.
N—New grate bars No. 5 generator.
O— " " " 6 "
P— " " " 7 "
Q— " " " 8 "
R—Remove old greate bars & Blast boxes.

#12-C—New Crowns #5, 6, 7 and 8 generator.
D—New fire and ash doors.

#13-A—Heat shields #5
B— " " #6
C— " " #7
D— " " #8

Reference to items shown above	Accounts to be charged	Estimated cost		
		Labor	Material	Total
#10-M & R	Plant withdrawn from service suspense	....	....	....
#10-N, O, P & Q / #13-A, B, C, & D	Water Gas Sets & Access., Adds.— Nassau Works	....	....	....
#12-C & D	Rep. of Water Gas Sets & Access.— Nassau Works	....	....	....

[fol. 3297] DEFENDANTS' EXHIBIT No. 34

Portion of a Special Meeting of the Board of Directors of the Brooklyn Union Gas Company Held Thursday, September 2nd, 1920, at 12.30 o'clock p. m.

The President then stated that The Newtown Gas Company had negotiated with the Bartlett Hayward Company for the construction of a gas holder upon its property with a capacity of 10,000,000 cubic feet at a total cost of approximately $1,000,000.; that a gas holder of 10,000,000 cubic feet capacity was far beyond the present requirements of The Newtown Gas Company; that the proposed contract for the construction of said holder by the Bartlett Hayward Company could not be made unless The Brooklyn Union Gas Company guaranteed performance of the contract by The Newtown Gas Company; that in his judgment the facilities afforded by a gas holder having a capacity of 10,000,000 cubic feet were required by The Brooklyn Union Gas Com-

pany; that it had been proposed that The Newtown Gas Company contract with the Bartlett Hayward Company for the construction of the holder; that The Brooklyn Union Gas Company guarantee payment of the contract price and that The Brooklyn Union Gas Company agree with The Newtown Gas Company to lease the holder when completed for a term of years, at an annual rental equivalent to 8% annually of the cost price of the holder to The Newtown Gas Company, plus taxes, maintenance and all expenses of operation.

The President also stated that a contract for the construction of this gas holder had been drafted; that the form thereof was satisfactory to the Bartlett Hayward Company and counsel for the Gas Company; and that the terms, in his judgment, were advantageous to both The Newtown Gas Company and The Brooklyn Union Gas Company.

The President further stated that the guaranty by The Brooklyn Union Gas Company of the contract obligation of The Newtown Gas Company if made would result in advantages to the company beyond those enumerated, for the reason that the Bartlett Hayward Company had agreed by a proposed supplemental agreement in the event of such guaranty to a modification of the terms of its proposed contract with The Brooklyn Union Gas Company, and also the proposed contract with The Newtown Gas Company so as to provide for the acceptance of notes of The Union Gas Company to the extent of Eight Hundred Thousand Dollars ($800,000) in lieu of the cash payments stipulated by said contracts.

The proposed contracts, to wit, the contract between The Bartlett Hayward Company and The Newtown Gas Company for construction of the holder and the supplemental agreement embodying the guaranty of The Brooklyn Union Gas Company and the modification of terms of payment were submitted to the meeting.

After discussion the following resolution was unanimously adopted:

Whereas, it is proposed by The Newtown Gas Company that it contract with The Bartlett Hayward Company for the construction upon its property of a gas holder with a capacity for ten million cubic feet of gas; that The Brook-

lyn Union Gas Company guarantee performance of said contract by The Newtown Gas Company with resulting benefits to The Brooklyn Union Gas Company in the terms of payment under its contract with The Bartlett Hayward; and that The Brooklyn Union Gas Company and The Newtown Gas Company agree that upon completion of the holder The Brooklyn Union Gas Company lease it from The Newtown Gas Company for a period of not less than ten years at a rental to be equivalent to eight per cent. annually upon the actual cost of constructing same, plus taxes, maintenance and all expenses of operation.

[fol. 3297½] Whereas, in the judgment of the Board the proposed contract is advantageous as to cost of construction and otherwise and a benefit would accrue to The Brooklyn Union Gas Company from the use of said holder for its business purposes at a rental equivalent to eight per cent. annually of the cost of construction, plus taxes, maintenance and all expenses of operation, as hereinbefore mentioned.

Now, therefore, be it resolved that the President and Secretary he and they hereby are authorized to enter into an agreement with The Newtown Gas Company to lease said holder when completed at an annual rental, equivalent to eight per cent annually upon the sum actually expended in the construction thereof, plus taxes, maintenance and all expenses of operation; and

Be it further resolved that the President and Secretary enter into an agreement with the Bartlett Hayward Company and The Newtown Gas Company, in the form presented to the Board, whereby The Brooklyn Union Gas Company will guarantee performance of the contract of The Newtown Gas Company with the Bartlett Hayward Company and secure a modification of the terms of payment of said contract and also the contract of the Brooklyn Union Gas Company with The Bartlett Hayward Company, as in said supplemental agreement provided, and affix the corporate seal thereto.

There being no further business, it was, upon motion, voted to adjourn.

(Signed) H. E. McGowan Secretary.

[fol. 3298] DEFENDANT'S EXHIBIT No. 35

Agreement made this 15th day of February, 1922, by and between The Newtown Gas Company, a domestic corporation, hereinafter called the "Newtown Company," and The Brooklyn Union Gas Company, likewise a domestic corporation, hereinafter called the "Brooklyn Company."

Whereas, the Newtown Company is the owner of a gas holder known as Holder No. 2 and located upon its property in the Borough of Queens, City and State of New York, which holder has a capacity of ten million cubic feet; and

Whereas, pursuant to a proposal that said holder be leased by the Newtown Company to the Brooklyn Company, it was duly resolved by the Board of Directors of the Brooklyn Company at a meeting duly held on the second day of September, 1920, as follows:

"Now, Therefore, Be it Resolved that the President and Secretary be and they hereby are authorized to enter into an agreement with the Newtown Gas Company to lease said Holder when completed at an annual rental equivalent to eight per cent. annually upon the sum actually expended in the construction thereof, plus taxes, maintenance and all expenses of operation."

and

Whereas, it was subsequently duly resolved by the Board of Directors of the Newtown Company at a meeting duly held on the 7th day of September, 1920, as follows:

"Be It Further Resolved that the officers notify The Brooklyn Union Gas Company in writing of the acceptance by the Board of Directors of the proposal contained in the letter of The Brooklyn Union Gas Company submitted to [fol. 3299] this meeting to the effect that the Newtown Gas Company in consideration of the guarantee of The Brooklyn Union Gas Company shall lease said Holder to The Brooklyn Union Gas Company on completion thereof for a term of not less than ten years at an annual rental equivalent to eight per cent annually upon the actual cost of construction thereof, plus taxes, maintenance and all expenses of operation."

Now, therefore, for the purpose of giving formal effect to the aforesaid resolutions and proceedings of the parties hereto, through their Boards of Directors respectively, and for and in consideration of the mutual promises herein contained, this agreement witnesseth:

I. The Newtown Company hereby leases to the Brooklyn Company and the Brooklyn Company hereby hires from the Newtown Company the aforesaid gas holder of the Newtown Company known as its Holder No. 2, having a capacity of ten million cubic feet and located in the Borough of Queens, City and State of New York, for the period of ten (10) years commencing the first day of January, 1922 and ending the 31st day of December, 1931.

II. The Brooklyn Company agrees to pay and the Newtown Company agrees to receive as rental for the property hereby leased the annual sum of Ninety-two Thousand Eight Hundred Dollars ($92,800), which is equivalent to eight per cent. (8%) upon the actual cost to the Newtown Company of the property leased, to wit, the sum of One Million One Hundred and Sixty Thousand Dollars ($1,160,000). The aforesaid annual rental of Ninety-two Thousand Eight Hundred Dollars ($92,800) shall be paid in monthly installments of Seven Thousand Seven Hundred and Thirty-three and 33/100 Dollars ($7,733.33) the Newtown Company [fol. 3300] hereby acknowledging payment of the instalment due by the terms hereof for the month of January, 1922.

In addition to the aforesaid rental the Brooklyn Company agrees to pay all taxes and maintenance charges upon or connected with the leased premises and all expenses of operation in connection therewith during the term aforesaid.

III. The Brooklyn Company shall have the privilege or option of renewing the within lease for a period of ten (10) years from the expiration hereof upon the same terms and conditions as are herein set forth, provided it give notice in writing of its intention to exercise said option not earlier than October 1, 1930, and not later than January 1st, 1931; and provided further that at the time notice is given as aforesaid the Newtown Company shall not require the use of the leased property in carrying on its own business as then constituted. In the event that the

Newtown Gas Company shall require the use of the holder as aforesaid it shall give notice in writing to that effect to the Brooklyn Company not later than one month after the receipt of written notice from the Brooklyn Company as hereinbefore provided and such notice from the Newtown Company to the Brooklyn Company shall operate to defeat the exercise of the option to renew and prevent renewal of the lease in accordance with the provisions hereinbefore contained.

In witness whereof the parties have caused this instrument to be signed by their duly authorized officers and their corporate seals to be hereunto affixed the day and year first [fol. 3301] above written.

The Newtown Gas Company, by R. I. Simpson, Jr., Vice-Pres. (Seal of The Newtown Gas Company, Queens County.) The Brooklyn Union Gas Company, by J. H. Jourdan, Pres. (Seal of The Brooklyn Union Gas Company.)

[fol. 3302] State of New York,
County of Kings, ss:

On this 15 day of February 1922, before me personally came A. S. Staniford to me known, who, being by me duly sworn, did depose and say: That he resides in the Village of Ridgewood, New Jersey; that he is Vice President of The Newtown Gas Company, the corporation described in and which executed the foregoing instrument; that he knows the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the Board of Directors of said corporation and that he signed his name thereto by like order.

Norman L. Smith, Notary Public #440, Kings Co.

State of New York,
County of Kings, ss:

On this 15th day of February 1922, before me personally came J. H. Jourdan to me known, who, being by me duly sworn, did depose and say: That he resides in the Borough of Brooklyn, City of New York; that he is President of The Brooklyn Union Gas Company, the corporation described in and which executed the foregoing instrument;

that he knows the seal of said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the Board of Directors of said corporation and that he signed his name thereto by like order.

A. S. Nearheer, Notary Public, Kings County, Certificate filed in New York County.

[fol. 3303] [Endorsed:] The Newtown Gas Company to The Brooklyn Union Gas Company. Lease. Dated February 15, 1922.

[fol. 3304] DEFENDANT'S EXHIBIT 36

Brooklyn Union Gas Company

Abstract from Minutes Meeting Sept. 19, 1907

The President reported the expenditures made during the fiscal year ended June 30, 1907, for renewals, replacements and extensions, to have been approximately $750,000. After discussion it was

Resolved, that for the purposes of Reserve for Depreciation and for Contingencies, amounts be credited to Depreciation account and debited to Surplus account and Profit and Loss account, calculated at the rate of 10 cents per thousand cubic feet of gas sold from July 1, 1906 to June 30, 1907, inclusive.

[fol. 3305] STATEMENT RE DEFENDANTS' EXHIBITS 37-38

Defendants' Exhibits 37-38 are reproduced in the record.

[fol. 3306] DEFENDANTS' EXHIBIT No. 39

June 21, 1917.

Brooklyn Union Gas Co., James Gilmer, Esq., Auditor, 176 Remsen Street, Brooklyn, New York.

DEAR SIR: Your report for the year ended December 31, 1916, is defective, inconsistent, or obscure in the following

particulars. Please submit the necessary corrections and explanations.

Page 5, query 3, paragraph 3. It appears from the data given in schedules 320 and 450, pages 25 and 38, that this boiler was installed at Metropolitan Works instead of Nassau Works.

Page 6, sub-division (e). Does the respondent have the right to operate in all parts of the Borough of Brooklyn, including the 30th and 31st Wards?

Page 17, line 31, col. (n). Please note that the New York City address of the State Industrial Commission is 230 Fifth Avenue.

Page 18, line 7. It was reported last year that these amounts consisted of both current accounts receivable and advances to associated companies and that it was impossible to separate them. Does the bulk represent advances or current accounts?

Page 19, line 12, col. (b2). Please state the amount due and unpaid.

Page 25, schedule 320. Kindly explain the discrepancies between the charges to fixed capital and the cost of the following equipment: Account No. 221, oil tanks, at Citizens Works, $8,326.74, at Williamsburgh Works, $18,899.42; their aggregate cost given on page 45, schedule 480, is $42,781; account 141b, Harrisburg engine, $2,909.34, cost, as per page 38, query 4, is $3,829, account 224, tar extractor, $2,706.15, cost as per page 45, schedule 480, is $3,439.

Does the item "Boiler installed at Skillman People's Holder Station, $2,055.18," account 225, include both boilers reported on page 38, query 2, as installed at Skillman Street station?

The charge for a boiler installed, $2,055.18, should apparently have been made to account 141a (Furnaces, boilers and accessories) instead of to account 225 (accessory equipment at works). Please authorize transfer.

[fol. 3307] Page 26, line 17 col. (a). Is the unit of measurement pounds? In the 1915 report the unit used was bales.

Lines 20 and 21. In the 1915 report the pipes and fittings were reported as cast iron instead of wrought iron. Please explain.

Page 27, line 5. Page 38, schedule 451, shows no change during the year in the number of gas engines. Please explain.

Line 39, col. (c). There were seventeen horses retired as per data given below schedule 322. Please reconcile.

Page 33, lines 32, col. (a). This calculation based on annual interest charges amounts to $122,483.33. Kindly explain the method of calculation used or make the appropriate corrections on lines 31 and 32.

Line 33. Please give the bond quotations.

Page 38, schedule 450. Kindly advise the cost of changing the boiler at Wythe Avenue Station from natural to forced draft, and the account charged.

Page 44, schedule 475. The capacity of Kent Avenue & Cross Street plant was formerly reported at 16,000 M cu. ft. and the 12th Street & Gowanus Canal plant as 14,000 M cu. ft. Please explain.

Page 45, query 3. Please advise in what item on page 25, col. (c), is included the charge for the three pumps, general installed. As their cost exceeds $500, they should not be included with "Minor projects." Account No. 225, page 25, includes three governors installed, while but two are reported here. Please explain.

Page 47, line 16, col. (c). The total of 6" distribution main laid during the year reported on page 5, insert, is 41,336 feet. Please authorize the proper correction.

Col. (k). Please give the length of street occupied.

Page 48, line 14, col. (g). The average cost of these services added during the year is $28. In view of the average cost of those retired as per page 27, line 35, viz: $11.50, please explain.

Page 49, line 8, col. (b). The accounting order provides that inventory averages be credited to the operating expense account G852, Undistributed adjustments. See page 20, Materials and supplies. Please authorize the necessary correction.

Page 52, line 38, col. (f). It is our understanding that this item represents the excess of amounts received from sales of lamps to consumers over the cost. Is not this amount a proper credit to Account No. 441?

Page 53, schedule 566, line 46. Drip oil should be treated in the same way as other residuals. Although not re-

covered during the process of manufacture, it is an offset to a previous operating expense charge for the gas oil used as a material, and should be included in the credit to operating expenses, page 55, line 30.

[fol. 3308] Page 57, lines 17 and 18. Are not these items properly chargeable to Casualties and insurance reserve?

Page 58, cols. (e) and (f), line 4. The state franchise tax on dividends is apparently included in this item. Please separate.

Col. (g), lines 3, 4 and 5. Please give due dates.

Page 59, credit column, line 12. Please furnish a copy of the details of gross income, net income, and deductions as reported to the Federal Internal Revenue Bureau.

Page 62, schedule 585, col. (e). Please give the rent expense, as per page 63, line 2.

Schedule 586, line 29, cols. (b) to (d). Please fill in.

Page 69, gas oil, query (f). Your 1915 report showed 77,552,153 gallons to be delivered under the contract; during 1916, 73,432,372 gallons were delivered, which would leave 4,119,781 gallons at the close of the year to be delivered. Please reconcile with your answer of "None."

Page 70, schedule 669, col. (k). We note that respondent has not reported during the past three years any accidents to other than employees. Is this correct?

Line 16. Give the average number employed during the year.

Page 72. We find that, not including compensation of officers, $84,000, reported at the bottom of page 72, the total compensation of employees reported on the inserts is $3,017,628.21 which is, as you note, $11,336.24 less than the amount reported in schedule 671. Please explain whether the compensation of officers ($84,000) is included on the inserts. What account has been charged with the bonus of $66,663.80?

Page 73. The statute provides that the report shall be verified by the president, treasurer, general manager or receiver. Please conform to its provisions.

Under date of May 10, 1916, the respondent's attention was called to the following violations of the Uniform System of Accounts,

Page 18, line 34. The prescribed account Accrued Amortization of Capital should be reported on this line in accordance with the requirements of the form of report.

Page 36, line 4. Page 51, line 22. From the note explaining these entries and from the "amortization" rule filed with the Commission, it appears that the respondent includes in its charge to the operating expense account General Amortization (842) "contingencies" and provision for "minor extensions and additions." The inclusion of such elements in operating expenses is contrary to the provisions of the acounting order.

fol. 3309] At your request, dated May 15, 1916, these questions were held in abeyance pending conferences to be held. These conferences resulted in no change in the accounting order as regards the above. Kindly authorize the appropriate corrections.

Very truly yours, (Signed) James B. Walker, Secretary.

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fol. 3310] DEFENDANTS' EXHIBIT 40

Brooklyn, N. Y., September 27, 1917.

Public Service Commission for the First District, 120 Broadway, New York City.

GENTLEMEN: The Board of Directors, in order to avoid any misunderstanding in relation to the provision which the company has made (a) for the amortization of capital, invested in plant withdrawn from service and (b) for such contingencies or casualties as those caused by fire, flood, earthquate, insurrection or riot or any other hazard, have adopted a Resolution providing for a divison between the provision for amortization and the provision for contingencies.

The effect of this Resolution upon the Report for the calendar year 1916 has been to divide the provision for that year for the purposes named, viz: $1,503,148.62 as follows: for contingenices, $1,192,360.21 and for accrued amortization of capital $310,788.41 less $47,821.19, representing the amortization of capital invested in plant, withdrawn from service during the year and charged to this account, leaving a balance as of December 1916, of $262,967.22.

fol. 3311] Similar resolutions have been adopted by the Board of Directors of the following affiliated companies:

The Flatbush Gas Company,
The Newtown Gas Company,
The Jamaica Gas Light Company,
The Woodhaven Gas Light Company,
Richmond Hill and Queens County Gas Light Company.

For the Commission's information we enclose a record of the minutes of the meeting of the Board of Directors held August 9, 1917, containing a statement by the President and Resolutions adopted by the Directors.

The provision, for the amortization of capital, invested in plant withdrawn from service, amounting as of December 31, 1916, as above stated, to $262,967.22, having no relation to the Company's investment in plant and property (except as it is designed for the amortization of the investment therein as and when it is withdrawn from service) should not be reported on page 18, line 34, but should appear as a credit item in the Company's balance sheet.

The amount, transferred to "Contingencies" in accordance with the foregoing Resolution, as of December 31, 1916, was $11,741,279.46.

The correction of the Company's Report to the Commission covering the calendar year 1916, in accordance with the foregoing, is hereby authorized.

Yours truly (Signed) Henry E. McGowan, Secretary.

[fol. 3312] Brooklyn Union Gas Company

Extract from Minutes of a Meeting of the Board of Directors Held August 9, 1917

The President stated that the practice of including in the account accrued amortization of Capital the provision made for contingencies is liable to misinterpretation; that the form of annual report, prescribed by the Commission, erroneously provides for the deducting from the company's assets of the balance, shown in this account; that it is the common practice of counsel for the Commission and other members of the Commission's staff to refer to the balance in the accrued amortization of capital account (1) as "accrued depreciation" and (2) as the measure of the impairment of the company's investment, which has occurred

during the period of its accumulation; that the provision for contingencies has no relationship whatever to the company's assets, except as it shows an intent on the part of the company to protect the investment therein by making provision, out of the earnings, for such contingencies or casualties as those caused by fire, flood, earthquake, insurrection or riot or any other hazards; that the amount, credited annually to the accrued amortization of capital account, other than such sum as has been estimated to be necessary to amortize the capital invested in plant withdrawn from service, represents the company's provision for contingencies, and in order to avoid any misunderstanding or ambiguity in relation thereto the President recommended that the balance in the accrued amortization of capital account, representing the provision for contingencies, be transferred to an account to be entitled contingencies.

Upon motion, duly seconded, it was

[fol. 3313] Resolved, that the officers be and they hereby are directed to transfer to an account to be designated as contingencies (1) the balance in the accrued amortization of capital account as of January 1, 1916, representing the provision for contingencies to and including that date (2) the balance in the accrued amortization of capital account computed at eight (8) cents per thousand cubic feet of gas sold in 1916, representing the provision for contingencies in that year and (3) the balance in the depreciation and contingencies account as of January 1, 1917; that beginning as of January 1, 1917, and for each month thereafter, there shall be credited to contingencies and charged to net earnings an amount, equal to six and one-half (6.5) cents per thousand cubic feet of gas sold to general consumers during said month, for the purpose of providing for contingencies or casualties, such as those caused by fire, flood, earthquake, insurrection or riot or any other hazards; That no charges against the said contingency account or any appropriations therefrom shall be made except by authority of the Board of Directors or of the Executive Commission.

On motion, duly seconded, it was

Resolved, That the officers of this Company be, and they hereby are, authorized and directed to charge each month,

after January 1, 1917, as a part of the Operating Expenses of this company, under the designation of general amortization, a sum equal to one and one-half (1.5) cents per thousand cubic feet of gas sold to general consumers during said month, for the amortization of capital invested in plant withdrawn from service (due to normal causes, obsolescene, inadequacy or changes made in conformity with discoveries or improvements in the method of producing or distribut-[fol. 3314] ing gas) the same to be credited to accrued amortization of capital account; no charge against the latter account or any appropriations therefrom to be made, except by authority of the Board of Directors or of the Executive Commission.

A true copy.

(Signed) Henry E. McGowan, Secretary.

[fol. 3315] DEFENDANTS' EXHIBIT 41

October 9, 1917.

The Brooklyn Union Gas Co., Henry E. McGowan, Esq., Secretary, 176 Remsen Street, Brooklyn, N. Y.

DEAR SIR: Your letter dated September 27, 1917, relative to provisions for amortization and contingencies, has been received. The changes that you request to be made in your 1916 annual report will not be made for the reason that they are contrary to the provisions of the Uniform System of Accounts for Gas Corporations. According to the text of the account Accrued Amortization of Capital (page 28), charges are made to that account when any capital is retired from service and at no other time. The entries that you propose to make are contrary to the explicit provisions of the order and the officer who makes them will be held responsible.

Very truly yours, (Sgd.) James B. Walker, Secretary.

AFW/LER.

[fol. 3316] DEFENDANTS' EXHIBIT 42

June 12, 1918.

Brooklyn Union Gas Co., James Gilmer, Esq., Auditor, 176 Remsen Street, Brooklyn, N. Y.

DEAR SIR: Your report for the year ended December 31, 1917, is defective, inconsistent or obscure in the following particulars. Please submit the necessary corrections and explanations within twenty days. If information is not then ready with respect to any matter requiring extended research, please state when such information can be furnished.

Page 4, inquiry 11. Please state the essential facts of the new gas-oil contract.

Page 18, line 34. Please enter the amounts in this account or due thereto under your Rule concerning amortization filed pursuant to the requirements of the Uniform System of Accounts for Gas Corporations (page 49) (Account G 42).

Page 25. Please explain the following discrepancies; charge for Terry turbine installed at Nassau works here reported as $5,588.92, whereas page 38 shows cost as $9,516; charge for Terry turbine installed at Metropolitan works reported here as $1,702, whereas page 38 shows cost as 3,472; page 38 shows one 85-h. p. N. Y. Safety Steam Power ompany engine installed at Citizens works, cost, $2,034; charge shown on page 25; charge for exhauster at Citius works here reported as $953.74, whereas page 45 shows st of $5,830.

Page 27. The retirements reported on lines 5 and 7 do t appear to be reflected on pages 38-39. Please explain. Where on this page is included the 1½ h. p. turbine, cost , reported on page 38 as retired?

Line 29. Page 45 indicates that this was a tar-pump. ould it not be entered on Line 28 instead of line 29?

Page 33, line 32, col. (A). Apparently the corrections mised in your letter of July 27, 1917, has not been made. ine 33. What is desired here for each bond issue is the ighest, lowest and last sale price during the year. These uld be entered in each column, A, B and C, as far as wn.

Page 35, lines 34 and 35. In previous reports the amount shown on line 34 was stated to be applicable to both lines 34 and 35, as the company had not the information required to show these amounts separately. Is the situation this year the same?

Page 36.

Page 51, line 22.

Page 50.

[fol. 3317] Page 49, line 15. The company's reserve Accrued Amortization of Capital was accumulated by charges to operating expenses under its Rule concerning Amortization filed pursuant to the requirements of the Uniform System of Accounts. As no charges may be made to this account except as provided by the accounting order, the balance therein must be restored and charges made to operating expenses in accordance with the rule, except that as hitherto stated the inclusion of such elements as "contingencies" and provision for "minor extensions and additions" are contrary to the provisions of the accounting order. Please authorize the corrections necessary to make the report conform to the requirements of the accounting order.

Page 38, schedule 450, Boilers installed. Page 5 and 25 refer to one Heine boiler installed at the Nassau works. Why is it not shown here?

Page 25 shows charges for a boiler installed at the Citizens works and one at the Equity works. Why are these boilers not shown here?

Please explain the difference between the cost of the 3 boilers here reported as installed and the charges to capital shown on page 25.

Page 49, line 7, Cr. Does this $54,321.57 include inventory adjustments? If so, inasmuch as the accounting order requires that inventory overages shall be credited to the operating expense account G852a, Undistributed adjustments. Please authorize the proper correction.

Page 56, inquiry 3. Please state the cost of actual repairs during the year and explain any discrepancy between the figure therefor and the total of the repairs shown here on pages 55-57.

Page 62, col. (e). Please enter here the rent expense as shown on page 63, line 2.

Page 69, line 7, cols. (b) and (c). Please explain the relation of these entries to other entries on this line, was the cost of anthracite used under boilers $106,668.38 or $107,098,96?

Fuel Used in Generators. Please explain the discrepancy between the $1,431,109.06 shown here and the charge to Operating Expenses, page 55, line 13.

Fuel Used under Boilers. Please explain discrepancy between amounts shown here and the charge to Operating expenses, page 55, line 8 col. (i).

Cols. (k) and (m). Please fill in.

Line 48. Please state the disposition of the oil drawn from the tank and the account charged.

Page 72. Please explain the discrepancy between the total on this page and the total of page 70, schedule 671.

Also please state whether there were any bonuses paid employees this year, the amount thereof and in what accounts they were charged.

[fol. 3318] Page 73. The statute provides that the report shall be verified by the president, treasurer, general manager or receiver. Please conform to its provisions.

Very truly yours, (Sgnd.) James B. Walker, Secretary.

[fol. 3319] DEFENDANTS' EXHIBIT

Brooklyn Union Gas Company, 176 Remsen Street

Brooklyn, N. Y., August 16, 1918.

Mr. James B. Walker, Secretary the Public Service Commission for the First District, 47 Lafayette Street, New York, N. Y.

DEAR SIR: Replying further to your letter of June 12, 1918 relative to our Annual Report for year ending December 1, 1917, we beg to state as follows:

Page 18, line 34: Reference is made to our letter to the Commission dated September 27, 1917. As stated therein, the provision for the amortization of capital invested in plant withdrawn from service, having no relation to the company's investment in plant and property (except as it designed for the amortization of the investment therein

as and when it is withdrawn from service), does not diminish the Company's investment and, therefore, should not be reported on page 18, line 34, but should appear as a credit item on the Company's balance sheet. The balance in the account carrying this provision, amounting as of December 31, 1917 to $348,834.77, is in accordance with the rule adopted by the Company and reported to the Commission in the letter above referred to.

In this connection we wish to protest against the misrep- [fol. 3320] resentation of the book value of this company's assets contained in a statement of the "Assets and Liabilities of Light, Heat and Power Companies, December 31, 1917," published by the Commission's Statistical Department and alleged to be "Compiled from Reports to the Public Service Commission." In this statement there is deducted from the assets of the Company, as shown by its books and as reported to the Commission, the aggregate of the amounts shown to the credit of the account "Accrued Amortization of Capital" ($348,834.77) and the account "Contingencies" ($12,589,979.13). By this means the book value of the Company's assets has been made to appear to be impaired to the extent that the Company has made provision for the amortization of capital invested in plant withdrawn from service as well as to the extent that it has made provision against such contingencies or casualties as those caused by fire, flood, earthquake, insurrection or riot or any other hazard. There has been no such impairment, nor any other impairment, nor is there any provision in the Public Service Commissions Law, nor in the accounting system prescribed by the Commission, which warrants such a distortion of the Company's report to the Commission.

It is immaterial by what book-keeping means the reserves were created and there is no jurisdiction in fact or in law for their being deemed a measure of impairment of the Company's investment. The reserves were created out of a rate prescribed by act of the Legislature and represent a segregation of the earnings under such rate for the company's own interest and protection.

As repeatedly stated to the Commission in previous cor- [fol. 3321] respondence, the Company has never made any provision for so-called "depreciation" nor any provision for the amortization of capital other than capital invested in plant which has been withdrawn from service. This be-

ing the case, the Commission is requested to correct its published statements of the Company's assets and liabilities, so that the same may conform to the Company's books and records and to its annual report to the Commission.

Page 36:

Page 51, line 22:

Page 50:

Page 49, line 15: Reference is made to our letter to the Commission dated September 27, 1917. As stated therein, in order to avoid any misunderstanding in relation to the provision which the Company had theretofore made (a) for the amortization of capital invested in plant withdrawn from service and (b) for such contingencies or casualties as those caused by fire, flood, earthquake, insurrection or riot or any other hazard, the Board of Directors adopted a resolution providing for a division between the provision for amortization and the provision for contingencies. This change was in strict accordance with statements repeatedly made to the Commission as to the purpose*d* of the reserve which had theretofore been carried in a single account. As stated, it was intended to avoid any misunderstanding or ambiguity in relation to what this Company had actually done in connection with the maintenance of its property in service and in connection with providing for contingencies as stated.

The Company's report to the Commission for the year 1917 is in accordance with the Company's accounts and records and states exactly what the Company has done, under the direction of its Board of Directors.

[fol. 3322] The provision made during the year 1917 for the maintenance, by renewals and replacements, of the Company's property devoted to the public service—or, in other words, for the amortization of capital invested in such property as is withdrawn from service—is not in conflict with the accounting order as we understand it.

Very truly yours, (Sgnd.) Arthur F. Staniford, Vice-President.

[fol. 3323] DEFENDANTS' EXHIBIT 44

September 10, 1918.

The Brooklyn Union Gas Co., A. F. Staniford, Esq., Vice-Pres., 176 Remsen St., Brooklyn, N. Y.

DEAR SIR: Your letter of August 16, 1918, in answer to our directions that your procedure be brought into conformity with your Rule concerning Amortization, the report form and the Uniform System of Accounts is entirely unsatisfactory.

Argument in favor of a different regulation than that established by the Commission was properly addressed to the Commission in recent conference on the subject, but until the Commission acts upon that argument the existing regulations should be observed.

Very truly yours, (Sgd.) James B. Walker, Secretary.

AFW/LER.

[fol. 3324] DEFENDANTS' EXHIBIT 45

The Brooklyn Union Gas Company, 176 Remsen St.

Brooklyn, N. Y., Oct. 5, 1918.

Public Service Commission, First District, 49 Lafayette Street, New York City.

GENTLEMEN: Replying to your letter of the 10th ultimo, in reply to our letter of August 16, 1918, in which you refer to the rule of this Company concerning amortization, and to the request contained in a letter from the Commission, dated June 12, 1918, that this Company's procedure be brought into conformity with such rules, we desire to state that it was for the purpose of bringing our procedure into conformity with said rule and to do so in such manner as would avoid any misunderstanding in relation to the provision which the Company had made and is making, the amortization of capital invested in plant withdrawn from service and for contingencies, that in August, 1917, resolutions were adopted by the Board of Directors in this regard

which were communicated to the Commission in full in a letter dated September 27, 1917, to which reference is here made.

That the Company's procedure under its rule had theretofore been unsatisfactory to the Commission was evidenced by requests that it be corrected.

For example, a letter dated May 1, 1915, from the Commission stated; "From the rule explaining this item" (accrued amortization of capital) "and from the 'amortization rule' filed with the Commission, it appears that respondent includes in this item 'contingencies' and a provision for 'minor extensions and additions.' This is contrary to the provisions of the Uniform System of Accounts. Please authorize appropriate corrections."

A similar request appears in a communication from the Commission dated July 30, 1915, in which it is stated "The accounting order does not permit the inclusion in the reserve of any provisions for 'contingencies' and for extensions and 'additions.' Please file an amended rule for amortization and authorize the correction of the report."

In a letter dated May 10, 1916, similar objection was made to the Company's procedure, accompanied by the statement that "The inclusion of such elements" (as contingencies) "in the operating expenses is contrary to the provision of the accounting order and appropriate corrections should be authorized."

And again on June 21, 1917, there was reiterated in substance what is above quoted.

The action of the Directors in August 1917, therefore, served not only the purpose stated in our letter of September 27, 1917, referred to above, but it also served, incidentally to meet the objections theretofore made by the Commission to the Company's procedure.

For example, the Commission stated that the inclusion of a provision for contingencies in the operating expenses was contrary to the provisions of the accounting order, [fol. 3325] which did not permit the inclusion of any such provision. This has been corrected by treating the reserve for contingencies as an appropriation of surplus directly, rather than through the medium of the expense accounts, although this, in our opinion, raises a question of form rather than substance. In any event, as the Commission

repeatedly stated that the Company's procedure theretofore had been a mistake, it will, presumably, accept the procedure established in August 1917, as a correction to the mistake. Said procedure does not conflict with the Company's rule concerning amortization and as stated in our letter of August 16, 1918, "does not conflict with the accounting order as we understand it."

The report form, insofar as it provides for a deduction from the assets of the amount provided for amortization of capital invested in plant withdrawn from service, is not based upon any rule contained in the Uniform System of Accounts. As a matter of fact, the report forms of the Commission in which the operations of this Company for the year- 1908, 1909 and 1910 were reported to the Commission, which were presumably designed to conform to the Uniform System of Accounts, properly treated all reserves as credit items in the statement therein of the Company's assets and liabilities, and the year 1911, contained the innovation by which the assets were made to appear to have been diminished by the amounts shown in reserve accounts.

For reasons set forth at some length in our letter dated August 16, 1918, to which the Commission is respectfully referred, this Company's procedure has never, unless by clerical inadvertence, conformed to the report form in this regard. For the same reasons it is again urged that the Commission's published statements of the Company's assets and liabilities be corrected so that they will conform to the Company's books and records, and to its annual report to the Commission.

As stated in that letter, the Company's report to the Commission for the year 1917 is in accordance with the Company's accounts and records and states exactly what the Company has done under the directions of its Board of Directors.

The foregoing applies not only to the Brooklyn Union Company but also to its affiliated companies.

Yours very truly, (Sgd.) A. F. Staniford, Vice-President.

(Here follow Defendants' Exhibits 46 and 47, marked side folio pages 3326-3409, inclusive)

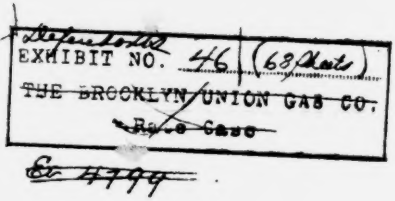
EXHIBIT NO. 46 (63 Rate)
THE BROOKLYN UNION GAS CO.
Rate Case

January 24, 1923.

Mr. J. M. Jourdan, President,
Building.

Dear Sir:-

In accordance with your instructions, I have examined into the charges for gas sold and services rendered by The Brooklyn Union Gas Company to its subsidiary companies, and report and recommend as follows:-

1. Prior to 1920, The Brooklyn Union Gas Company charged its subsidiary companies a flat rate per thousand cubic feet for gas sold and services rendered. Effective January 1, 1920, the charges were based on the followings

(a) The cost of the Manufacture, Storage, and Transmission Pumping of gas.

(b) An amount to reimburse The Brooklyn Union Co. for expenses other than Manufacture, Storage, and Transmission Pumping, incurred initially by The Brooklyn Union Gas Co. for and on behalf of its subsidiary companies, and to provide a return on, and the carrying costs of, the property of The Brooklyn Union Gas Co. devoted to the use of the subsidiary companies.

2. In calculating the charges for other than Manufacture, Storage, and Pumping, for the year 1923, certain items of general and miscellaneous expenses, and distribution expenses, are taken from the books of The Brooklyn Union Gas Company for the year 1922, and assigned to each of the six companies of the Brooklyn Union System, on the basis of the respective amounts of gas sold by each company to its general consumers during the year 1922.

3. Taxes levied against the properties of The Brooklyn Union Gas Company are apportioned among the six companies on the basis of their respective use of the property taxed.

4. The carrying costs, including a return of 6% of the book cost of the Manufacturing, Holder & Transmission main facilities, are apportioned among the six companies on the basis of their respective use of these properties.

3327

January 24, 1923.

5. The value of the property, for which carrying costs are charged, is based on the book cost of fixed capital of The Brooklyn Union Gas Company, plus its investment in the Equity Gas Company. The book cost of certain items of property are not separately stated on the books of The Brooklyn Union Gas Company; these undivided book costs are divided on the basis of the inventory and appraisal as of October 1, 1919 and book increment added. Working Capital is estimated at twenty cents per thousand cubic feet of gas made.

6. In allocating the carrying costs and the expenses of operating Holder Station facilities, a separate grouping of companies is made, consisting of The Brooklyn Union Gas Company and the three Fourth Ward Companies, the latter companies having no Holder Station facilities other than those furnished by The Brooklyn Union Gas Company.

7. Calculations, as above described, applied to the costs shown on the books of The Brooklyn Union Gas Company for the year 1922, and estimating the quantity of gas necessary to provide for the requirements of the subsidiary companies for the year 1923, indicate that the fair and reasonable charge over and above the cost of Manufacture, Storage, and Pumping, to be made to the subsidiary companies, is as follows:

Newtown	-	21.09 cents per M.
Flatbush	-	21.02 " " "
Fourth Ward	-	25.48 " " "

The charges in effect during the year 1922 were as follows:

Newtown	-	21.00 cents per M.
Flatbush	-	21.00 " " "
Fourth Ward	-	26.00 " " "

8. In view of the fact that the cost of the services rendered approximate the charges in effect during the year 1922, I recommend that these charges be continued for the year 1923, or until such time as changed conditions would seem to warrant a revision of same.

Respectfully submitted,

JIB:HTC

Assistant Auditor.

For 1923:	Nostrums	Cents per MCF.	Flatbush	Cents per MCF.	Fourth Ward Cos.	Cents per MCF.
Gas Purchased-cu.ft. 1922	1,519,311,907		1,252,665,359		1,329,021,725	
	1 836 357 033		1 414 500 220		1 491 834 029	
Estimated amount of make necessary to meet requirements for 1923	1,582,000,000		1,315,000,000		1 849 000 000	
	2 006 000 000		1 595 000 000		1,443,000,000	
Distribution Expenses	$ 16,669.69	1.05	$ 13,728.08	1.04	$ 18,419.94	1.26
	23 781 59	1 16	17 915 36	1.16	26 904 24	1 86
General Expenses	70,131.04	4.40	57,585.50	4.39	77,726.67	5.38
	94 180 65	4 69	72 472 75	4.69	108 679 60	5 71
Taxes	58,454.70	3.67	48,064.46	3.66	65,398.69	4.53
	68447 51	3 41	52 819 60	3.41	82 305 45	4 25
Renewals & Replacements	15,920.00	1.00	13,150.00	1.00	14,430.00	1.00
	20 060 00	1 00	15 450 00	1.00	18 400 00	1 00
Total Expenses	161,195.63	10.12	132,620.04	10.09	175,975.30	12.19
	205 969 75	10.26	158 417 71	10.26	233 381 29	12.62
Return on Capital						
Fixed	149,131.00	9.37	122,664.00	9.33	168,712.00	11.69
Working	25,472.00	1.60	21,040.00	1.60	23,000.00	1.60
	32 096.00	1 60	24 720	1.60	29 584 00	1 60
	174,603.00	10.97	143,704.00	10.93	191,000.00	13.29
	214 045 20	10 67	164 736 40	10 66	245 328 40	13 27
Total	335,798.63	21.09	276,332.04	21.02	367,775.30	25.48
	420 014 95	20 93	323 154.11	20 92	478 709.69	25 8

1.

3330

Total and Rolled 1073

Bldg Insurance 1923

GENERAL & MISCELLANEOUS EXPENSES

	Per Books B.U.G.Co. Year 1922	
Salaries & Exp. Gen'l. Officers	$ 110,641.12	127 642.15
Salaries & Exp. Gen'l. Office Clerks	181,529.44	216 898.25
Gen. Office Sup. & Exp.	51,379.17	58 445.95
General Law Exp.	60,837.35	41 621.52
Misc. Gen. Exp.	348,354.20	465 219.59
Repairs General Structures	31,303.21	49 913.41
Insurance	225,486.73	230 126.87
Relief Dep't. & Pensions	28,915.00	28 840.00
General Stationery & Printing	25,316.51	21 483.65
Store Expenses:- Works	18,032.74	19 143.35
Shops	9,305.62	18 900.16
St. Dept.	5,742.76	24 281.27
Genl.Warehouse	37,080.89	42 703.17
Constr.Dept.	10,811.02	19 035.76
	$1,144,665.76	1370 305.10

Deduct:		
Genl.Law (except retainer)	45,837.35	26621.52
Rate Case Expenses	77,651.95	95000.
60% of Insurance	112,743.31	118 063.44
	$ 336,232.66	239 684.96
Balance	908,433.10	1130 620.14
Of which: Newtown 7.72% 833	70,131.04	9418.65
Flatbush 6.36% 641	57,685.50	77 472.75
Fourth Ward 6.76% 768	61,319.23	76 931.62
		61,319.23
Joint Operating Exp.	56,000.00	56000.
Joint Facility Rents	58,000.00	58000
Store Exp.-Halder Dept.	1,946.01	238959
Halder #2 Newtown	92,800.00	92800
		209189.59
Of which:	$ 208,746.01	18847.98
Fourth Ward 7.86% 9.01	16,407.44	16,407.44
92		$ 77,726.67
		105679.60

3331

DISTRIBUTION EXPENSES

Per Books - B. U. C. Co. 1922

Distribution Supt:-			
Shop Dist. Gen'l.	$ 29,863.13.		
Street Rep't.	154,766.39		
Fitters' School	3,664.55.		
Distribution Supplies & Exp.			
Shop Dist. Gen'l.	1,469.54.		
Street Rep't.	17,097.10.		
Fitters' School	278.58.		
Total	$ 216,190.29.		
Of which			
Newtown 7.72% 839	16,689.80		
Flatbush 6.85% 641	13,729.00		
Fourth Ward 6.78% 761	14,592.84	14,592.84	
Distribution Supts.:-			
Melder Dep't.	44,286.91		
Distribution Supplies & Exp.			
Melder Dep't.	4,403.97.		
Total	48,690.88		
Of which			
Fourth Ward 7.08% 941	3,827.10	3,827.10	
		$ 18,419.94-	

3332

TAXES

	Bostonia	Flatbush	Fourth Ward
Real Estate	$ 22,633.27	$19,257.03	$22,514.82
Franchise	3,959.58	3,256.71	3,442.07
Personal Property	317.29	260.98	277.43
Beaver St.			121.89
Bridge over 12th St.	21.96	26.29	27.95
Gross Earnings	5,651.60	4,648.25	5,483.40
Newtown Holder #2			223.64
Federal Income	24,941.00	20,495.00	27,416.00
	$ 58,454.70	$ 48,064.46	$ 65,398.89
Federal Income Tax-			
6% Return plus Tax	199,902.00	163,959.00	219,228.00
5% Return	174,721.00	143,464.00	191,912.00
Tax	$ 24,941.00	$ 20,495.00	$ 27,416.00
Gross Earnings Tax-			
Est. Cost of Mfg. cents per M.	50	50	50
Est. Overheads " " "	21	21	26
Selling price " " "	71	71	76
Quantity - M.Cu.Ft.	1,592,000	1,315,000	1,443,000
Taxable Amount	$ 1,130,320	$ 933,650	$ 1,094,680
Tax rate .005			
Amount of Tax	$ 5,651.60	$4,668.25	$ 5,483.40

Real Estate	25960 25	19976 61	32837.96
Franchise	4613 27	3549 90	4253.13
Personal	364 11	362 99	374.50
Beaver St.			136.64
12th St. Bridge	34 24	26 35	31 56
Gross Earnings	6920 70	5330 25	6841.30
Newtown Holder #2			2743.26
Fed Income	30578.00	23534.00	35847.00
	68 447 51	52 674 60	82 305 45
Fed Income - 8% plus 2%	244623	188270	280 375
4%	214048	164736	245 328
2%	30578	23534	35047
Gross Earnings			
Exp and Mfg	48	48	48
Est overhead	21	21	26
Selling Price	69	69	74
Quantity	2006	1543	1949
Taxable Amount	1,394,140	1066050	1368 260
Tax rate .005	6920.70	5330.25	6841.30

3333

TAXES 1922

Valuations	Total	Corks	Holders	General	Misc.
Land	$ 2,752,200	$ 1,818,150	$ 593,750	$ 166,700	$ 173,600
Improvements	12,259,550	8,562,600	2,959,250	497,300	240,400
Total	15,011,750	10,380,750	3,553,000	664,000	414,000
Tax rate 2.76					
Tax	414,324.30		98,062.80		
	416.25		416.25		
	$ 414,740.55	$286,508.70	$98,479.05	$18,326.40	$11,426.40

Holder — Apportionment of Tax.

92.14	Brooklyn	$ 343,533.45	$ 226,857.59	$90,738.60	$14,510.84	$11,426.40
	Newtown	23,533.27	22,118.47		1,414.80	
	Flatbush	19,357.03	18,193.30		1,163.73	
7.86	Fourth Ward	28,316.82	19,339.34	7,740.45	1,237.03	
100.00		$ 414,740.55	$286,508.70	$98,479.05	$18,326.40	$11,426.40

	Spec. Franchise	Personal	Newtown	Beaver St.	12th St. Bridge
Brooklyn	$ 40,411.34	$ 3,254.80	$ 3,445.23	$ 1,422.09	$ 327.60
Newtown	3,959.58	317.29			31.96
Flatbush	3,256.91	260.98			26.29
Fourth Ward	3,462.07	277.43	293.64	121.38	27.95
Divided 16.66% Bklyn 83.34%	51,289.90				
	100.00 307,962.58	$ 4,110.00	$ 3,735.87	$ 1,544.27	$ 414.00

Total 275,700.00 — Bklyn 18,181.50 — Holding 543.750 — General 166,700 — Misc. 173,600
Newtown 17,624.00 — 8841.850 — 293.750 — 497,300 — 241,400
Flatbush 15,376.500 — 10710.000 — 3507.500 — 664000 — 415,000
Fourth Ward 42,316.10 — 519.54 — 9839.750 — 519.54
Imperials 3% Bklyn 42,183.60 — 293.456.00 — 98117.04 — 181034.0 — 11371.00

Bklyn 7758 9049 — 343060.32 — 227661.61 — 59 9362 — 14 4159 — 11371.00
Newtown 833 — 28960.75 — 24444.72 — 1515.53
Flatbush 641 — 19976.61 — 183.040 — 1166.31
Fourth Ward 768 901 — 32537.96 — 27537.27 — 5903.42 — 1397.27
431 837.64 — 293 459.00 — 98 837.04 — 18 19360 — 11371.00

Bklyn 7758 9049 — 43 906.31 — 3/76 90 — 87/3.40 — 1379 25 — 12% Bklyn 318.75
Newtown 833 — 4613.21 — 391 11 — 32.24
Flatbush 641 — 3549.00 — 263.49 — 36.36
Fourth Ward 768 901 — 4358.33 — 314.50 — 284.36 — 13664 — 31.56
55 390.45
1666.70 — 77 036.20
8334.70
337 426.85 — 4098.00 — 31 536.66 — 1516 59 — 411 00

TAXES 1922

Per Books 2.75&.00c

Real Estate	$ 480,030.69	421 835.64
Franchise	307,862.58	337 416.85
Personal Property	4,110.00	4 045.
Beaver St.	1,544.27	1 514.59
Bridge over 12th St.	414.00	411
Rentown	3,765.87	3, 556.60
		791 831.74

Gas Sought 1922
(Cubic Feet)

Newtown	1834 557 033	1,519,311,907		
Flatbush	1414 503 000	1,252,665,359		
Woodhaven	765 610 018	584,695,709	1,329,021,725	164; 834 029
Fiel.Hill	934 300 490	236,310,507		
Jamaica	639 923 451	508,015,509		
	4 942 894 282			
		4,100,998,991		

Tax rate for 1922 2.74 2.76

DISTRIBUTION OF PROPERTY

[redacted]

AS OF JANUARY 1, 1925.

3336

33337

THE BROOKLYN UNION GAS COMPANY

FIXED CAPITAL, PLUS INVESTMENT IN EQUITY GAS COMPANY

Devoted to the use of:

	Books-Jan.1/23	Brooklyn	Newtown	Flatbush	Woodhaven	Rich.Hill	Jamaica
Land	$ 4,489,629	$ 3,934,104	$ 248,188	$ 204,145	$ 135,380	$ 55,911	$ 115,603
Plant & Equipment	11,802,213	9,183,357	642,610	693,245	344,486	139,197	299,218
Holders	5,561,864	4,905,610	130,508	107,348	184,137	74,485	159,756
Buildings	7,378,272	6,093,329	460,696	378,941	195,987	79,196	170,221
Mains	10,160,686	9,737,268	157,002	129,140	40,401	24,404	52,470
Services	2,054,113	2,054,113					
Meters	3,936,442	3,936,442					
Tools & Implements	139,847	116,775	5,082	4,132	1,942	782	1,682
General Equipment	474,613	426,369	14,328	15,068	7,074	2,849	6,125
Laboratory Equip't.	29,375	16,124	1,573	1,294	609	245	526
Franchises	3,050,000	3,050,004					
Organization	5,250	5,250					
	$48,964,120	$43,457,785	$1,664,136	$1,535,295	$928,022	$375,071	$806,901

90%

48964120 | 43457785.
4386790.80

Fixed Capital Dec. 31/23:	Balance Oct.1,1919:	Balance Dec.31,1923:	Increase:	Decrease
Real Estate	$ 5,003,147	$ 4,118,239		$ 970,90
Plant	15,051,085	14,821,198		229,88
Street Mains	8,042,449	8,036,648		5,80
Services	1,108,974	1,075,909		33,06
Meters	2,054,266	2,361,379		61,70
Cocks & Comm.	366,820			
Tools & Imp.	76,361	74,888		1,47
Furn. & Fixt.	55,135	55,230		90
Horses W. & H.	14,109			14,18
Franchises	3,050,000	3,050,000		
Land devoted to Gas Operation	444,834	577,290	110,456	
Organization		5,230	5,230	
Works & Station Structures	783,365	1,883,137	1,139,782	
Holders	42,830	126,065	55,245	
Purn. Boiler & Accessories	570,606	928,600	380,992	
Steam Engines	106,940	258,705	151,765	
Gas Engines	4,336	1,161		3,17
Elec. P. P. Equipment	21,673	25,755	4,082	
Meter Gas Sets & Acc.	632,378	1,560,089	918,761	
Purif. Apparatus	385,971	1,458,675	1,072,702	
Gas. Equipment at Works	364,775	1,200,539	835,764	
Elec. Const. Exp.	296,972	599,332	302,360	
Exp. & Depts.	55,468	123,560	68,092	
Interest during Const.	1,708	1,708		
Taxes during Const.	5,505	5,505		
General Structures	797,177	849,468	52,291	
Trunk Lines & Mains	1,926,686	2,124,043	197,357	
Services	517,224	978,204	460,980	
Gas Meters	1,177,063	1,555,063	378,021	
Gas Tools & Imp.	49,048	55,456	6,408	
General Equipment	319,866	439,966	120,100	
Equity Co.	$ 568,066	$ 568,066		
Total	$43,968,818	$48,964,120	$ 6,296,388	$ 1,321,08

GAS SOLD DURING PERIOD

1922

Sold by:-				% Workers		% Holders	
1641 890 764	Newtown	1,388,861,082		7.72			
1263 728 883	Flatbush	1,111,939,698		6.38			
685 916 637	Woodhaven	520,693,760	2.97		3.46		
355 378 179	Richmond Hill	209,821,814	1.20		1.40		
542 472 631	Jamaica	452,006,929	2.58	6.75	3.00	7.86	
4496 066 494		3 644 742 763					
15800 373 560	Brooklyn	13,859,896,959		79.18		92.14	
19720 440 054		17,504,639,282		100.00		100.00	

1758 7918
2242 2082

7.7 ~
6.35
6.75
~20.8 ~

Inc 1923 on 22
Bklyn 21 %
Bronx 11
Suburbs 13 %

% of Total

	1922	1923
Suburbs	4082	2242
Bklyn	7918	7758
	10000	100

8.33
6.41
7.67
~22.42

3339

LAND

...t. 1, 1919	$ 5,549,981	
...ons	970,908	
	$ 4,579,073	
...ns	110,456	110,456
...e. 31, 1922	4,689,529	17,948
		$ 92,508

	Books December 31, 1921 (see 1922 sheets)	add	
	$ 2,930,934		$ 2,930,934
	1,002,807	92,508	1,095,315
Office	285,924		285,924
	379,356		379,356
	$ 4,597,021		$ 4,689,529

Division of Land

	79.18	$2,320,714	92.14	$1,009,223	79.18	$224,611	100.	$379,356 $3,934,104
	7.72	226,269			7.72	21,919		248,188
	6.35	186,114			6.35	18,029		204,143
m	2.97	87,049	3.46	37,898	2.97	8,433		133,380
ll	1.20	35,170	1.40	15,334	1.20	3,407		53,911
	2.58	75,618	3.00	32,860	2.58	7,325		115,803
		$2,930,934		$1,095,315		$283,924		$379,356 $4,689,529

3340

PLANT

	10/1/19 Appraisal	%	10/1/19 Books	Add	Books 12/31/22
Works Apparatus	$7,476,169	92.68	$7,407,771	$3,509,466	$10,917,237
Holder Apparatus	590,731	7.32	585,076		585,076
	$8,066,900	100.00	$7,992,847	$3,509,466	$11,502,[illegible]

Division of Plant

	Works: %	Works: Amount	Holders: %	Holders: Amount	Total Amount:
Brooklyn	79.18	$ 8,644,268	92.14	$539,089	$ 9,183,357
Newtown	7.72	842,810			842,810
Flatbush	6.35	693,245			693,245
Woodhaven	2.97	324,242	3.46	20,244	344,486
Rich. Hill	1.20	131,007	1.40	8,191	139,197
Jamaica	2.58	281,665	3.00	17,552	299,218
		$10,917,237		$585,076	$11,502,313

HOLDERS

	Appraisal 10/1/19	%	Books 10/1/19	Additions	Books 12/31/22
Works Holders	$1,703,835	30.82	$1,688,510	$ 2,010	$1,690,520
Outside Holders	3,824,327	69.18	3,790,109	81,235	3,871,344
	$5,528,160	100.00	$5,478,619	$83,245	$5,561,864

Division of Holders

	Works: %	Amount	Outside: %	Amount	Total Amount:
Brooklyn	79.18	$ 1,338,554	92.14	$ 3,567,056	$ 4,905,610
Newtown	7.72	130,508			130,508
Flatbush	6.35	107,348			107,348
Woodhaven	2.97	50,208	3.46	133,949	184,157
Rich.Hill	1.20	20,286	1.40	54,199	74,485
Jamaica	2.58	43,616	3.00	116,140	159,756
		$ 1,690,520		$ 3,871,344	$ 5,561,864

3342

BUILDINGS

Books 12/22/21
(see 1922 sheets)

Works	$ 4,422,634	$ 432,288	$4,854,922
Laboratory	42,067		42,067
Editors' School	30,215		30,215
Motor Repair	100,218		100,218
Gen'l Office	939,080		939,080
	5,534,212	432,288	5,967,570
Bolder Sts.	541,920		541,920
Other Bldgs.	838,975	29,907	868,882
	$ 6,915,207	$ 462,145	$ 7,378,372

Division of Buildings

	%	Works (etc) Amount	%	Holders: Amount	%	Others: Amount	Totals Amount
Brooklyn	79.18	$4,725,122	92.14	$499,325	100.00	$868,882	$6,093,329
Newtown	7.72	460,696					460,696
Flatbush	6.35	378,941					378,941
Woodhaven	2.97	177,237	3.46	18,750			195,987
Rich.Hill	1.20	71,611	1.40	7,587			79,198
Jamaica	2.58	153,963	3.00	16,258			170,221
		$5,967,570		$541,920		$868,882	$7,378,372

MAINS

	Appraisal 10/[illegible]/19	%	Books 10/1/19	Add	Total
Transmission	$ 2,[illegible],[illegible]	20.40	$ 2,033,703		$ 2,033,703
Distribution	11,122,661	79.60	7,935,432	$ 191,550	8,126,982
	$13,972,489		$ 9,969,135	$ 191,550	$10,160,685

Division of Mains

	Transmission: %	Transmission: Amount	Distribution: %	Distribution: Amount:	Total Amount:
Brooklyn	79.18	$1,610,286	100.	$8,126,982	$ 9,737,268
Newtown	7.72	157,002			157,002
Flatbush	6.35	129,140			129,140
Woodhaven	2.97	60,401			60,401
Rich.Hill	1.20	24,404			24,404
Jamaica	2.58	52,470			52,470
		$2,033,703		$8,126,982	$ 10,160,685

3344

DIVISION OF MISCELLANEOUS

PROPERTY

	Gen'l Equip. %	Gen'l Equip. Amount	Laboratory Equip. %	Laboratory Equip. Amount	Tools & Imp. %	Tools & Imp. Amount
Brooklyn	88.59	$420,385	79.18	$16,132	89.59	$116,775
Newtown	3.86	18,328	7.72	1,573	3.86	5,031
Flatbush	3.17	15,052	6.35	1,294	3.17	4,132
Woodhaven	1.49	7,074	2.97	605	1.49	1,942
Rich.Hill	.60	2,849	1.20	245	.60	782
Jamaica	1.29	6,125	2.58	526	1.29	1,682
	100.00	$474,813	100.00	$20,375	100.00	$130,344

3345

Plant -	Budget				
	Plant		$ 229,807		
	Gas Eng.		3,225	$233,032	
	Add				
	Fur.Boil.& Acc.		388,992		
	St-m Eng.		151,765		
	Misc.P.P.Equipt.		4,062		
	W.C.Sets & Acc.		918,751		
	Purif. Apparatus		1,072,702		
	Acc. Equipt @ Works		835,764		
	Misc. Const. Ex.		302,360		
	Eng. & Dupts.		68,082	$3,742,498	$3,509,486
Holders -	Add		83,245		
Buildings -	Add	Works	1,139,782	Land O	4,112,239
		General	52,791	H	577,290
					4,689,529
Mains	- Add		197,357	Services O	1,075,909
			5,807	H	978,204
			191,550		2,054,113
Meters	O		2,381,379	F. & F.	56,230
	U		1,555,083	H.W. & M.	
			3,936,462	Gen. Eq.	439,958
					495,188
Tools	O		74,888	Lab.Eq.	20,375
	H		55,456		$ 474,813
			$ 130,344		

3346

CHARGES TO SUB-COMPANIES

FOR 1922

3347

For 1922:		Newtown:		Flatbush:		Fourth Ward Dist.:	
Gas Purchased -cu.ft.	1921	1,401,940,042		1,208,559,107		1,171,841,395	
Estimated amount of make necessary to meet requirements for -cu.ft.	1922	1,500,000,000		1,300,000,000		1,250,000,000	
Distribution Expenses		$ 16,478.19	1.10	$ 14,140.07	1.09	$ 17,062.84	1.37
General Expenses		66,396.32	4.43	56,976.94	4.38	68,455.20	5.47
Taxes		55,085.54	3.67	47,246.77	3.64	58,839.86	4.67
Renewals & Replacements (Est.)		15,000.00	1.00	13,000.00	1.00	12,500.00	1.00
Total Expenses		152,960.05	10.20	131,463.78	10.11	156,857.90	12.51
Return on Capital:-	Fixed	134,699.68	8.98	115,598.16	8.89	146,455.60	11.72
	Working	24,000.00	1.60	20,800.00	1.60	20,000.00	1.60
		158,699.68	10.58	136,398.16	10.49	166,455.60	13.32
	Total	$ 311,659.73	20.78	$ 267,861.94	20.60	$ 323,791.50	25.83

3348

General & Miscellaneous Expenses

		Per Books B.U.R.Co. Year 1921	
Salaries & Exp. Gen. Officers		$ 110,805.25	
Salaries & Exp. Gen. Office Clerks		180,727.55	
Gen. Office Sup. & Exp.		50,289.82	
General Law Exp.		139,898.48	
Misc. Gen. Exp.		392,524.00	
Repairs General Structures		16,799.08	
Insurance		216,198.20	
Relief Dept. & Pensions		25,715.00	
General Stationery & Printing		12,852.10	
Store Expenses:-	Works	19,638.52	
	Shops	11,941.96	
	St.Dept.	12,624.55	
	Gen.Warehouses	34,580.79	
	Construction Dept.	12,773.99	
		$ 1,258,044.49	
Deduct:			
Gen Law Ex. (except retainer)		$ 49,762.70	
Rate Case Expenses		179,906.05	
50% of insurance		108,099.10	
		$ 337,769.85	
Balance		$ 897,274.64	
Of which:-			
Newtown	7.40%	$ 66,390.32	
Flatbush	6.35%	54,976.94	
Fourth Ward	6.18%	55,451.87	$ 55,451.87
Joint Operating Expenses		41,000.00	
Joint Facility Rents		58,000.00	
Store Expenses-Holder Dept.		2,082.49	
		$ 101,082.49	
Of which:-			
Fourth Ward	7.17%	$ 7,247.53	$ 7,247.53
Use of Holder #2 Newtown			
$80,000.00 @	7.17%	5,736.00	5,736.00
			$ 58,435.20

3349

Distribution Expenses

		Per Books B.U.G.Co. 1 9 2 1.	
Distribution Supt.:-			
	Shop Dept. General	$ 34,108.10	
	Street Dept.	185,259.53	
	Fitters' School	5,111.99	
Distribution Supplies & Exp.			
	Shop Dept. General	1,227.71	
	Street Dept.	15,615.52	
	Fitters' School	346.32	
	Total	$ 222,679.23	
Of which:-			
	Newtown 7.40%	$ 16,478.19	
	Flatbush 6.35%	14,140.07	
	Fourth Ward 6.18%	13,761.51	$ 13,761.51
Distribution Supts.:-			
	Holder Dept	$ 41,796.02	
Distribution Supplies & Expenses:-			
	Holder Dept.	4,247.62	
	Total	$ 46,043.64	
Of which:-			
	Fourth Ward 7.17%	$ 3,301.33	$ 3,301.33
			$17,062.84

3350

TAXES

	Newtown:	Flatbush:	Fourth Ward:
Real Estate	$ 22,692.02	19,472.21	$ 24,027.70
Franchise	3,753.32	$ 3,230.75	3,124.55
Personal Property	210.80	264.70	259.56
Beaver St.			113.11
Bridge over 12th St.	31.08	28.67	25.96
Gross Earnings	5,625.00	4,875.00	5,000.00
Federal Income	22,671.32	19,485.44	22,779.00
	$ 55,083.54	$ 47,346.77	$ 58,339.86
Federal Income Tax:			
6% return plus Tax	$ 181,371.00	$155,883.60	$ 190,252.60
6% return	158,699.68	136,398.16	166,452.60
Tax	22,671.32	19,485.44	23,779.00
Gross Earnings Tax			
Est. cost of Mfg. cents per M	54	54	54
Est. overheads " " "	21	21	26
Selling price " " "	75	75	80
Quantity M. Cu.Ft.	1,500,000	1,300,000	1,250,000
Taxable Amount	$1,125,000	975,000	$ 1,000,000
Tax rate .005		$	
Amount of Tax	$ 5,625.00	$ 4,875.00	$ 5,000.00

3351

TAXES - 1921

Real Estate

Valuations:	Total:	Works:	Holders:	General:	Misc.:
Land	$ 2,752,200.00	$1,818,150.00	$ 593,750.00	$166,700.00	$173,600.00
Improvements	12,137,550.00	8,469,600.00	2,931,250.00	497,300.00	239,400.00
Total	14,889,750.00	10,287,750.00	3,525,000.00	664,000.00	413,000.00
Tax rate 2.80					
Tax	$ 416,913.00	$ 288,057.00	$ 98,700.00	$ 18,592.00	$11,564.00

Apportionment of Tax

Works %	Holders %		Total:	Works:	Holders:	General:	Misc.:
80.07	92.83	Brooklyn	$ 348,721.06	$ 230,647.24	$ 91,623.21	$14,886.61	$ 11,564.00
7.40		Newtown	22,692.03	21,316.22		1,375.81	
6.35		Flatbush	19,472.21	18,291.62		1,180.59	
or 6.18	7.17	Fourth Ward	26,027.70	17,801.92	7,076.79	1,148.99	
100.00	100.00		$ 416,913.00	$ 288,057.00	$ 98,700.00	$ 18,592.00	$ 11,564.00

	Spec.Franchise:	Personal:	Beaver St.:	12th St.:
Brooklyn	$ 40,611.92	$ 3,362.94	$ 1.444.37	$ 336.29
Newtown	3,753.32	310.80		31.08
Flatbush	3,220.75	266.70		26.67
Fourth Ward	3,134.53	259.56	113.11	25.96
Divided 16.66	50,720.52	4,200.00	1,577.48	420.00
Brooklyn 83.34	253,724.40			
	$ 304,444.92			

TAXES - 1921

Per Books B. U. G. Co.

Real Estate	$ 416,[illegible].30
Franchise	804,444.92
Personal Property	4,200.00
Beaver St.	1,577.48
Bridge over 12th St.	420.00

Gas Bought 1921

Newtown	1,401,940,042
Flatbush	1,202,669,107
Woodhaven	508,944,382
Rich. Hill	220,194,376
Jamaica	442,702,637
	3,776,340,544

Tax rate for 1921 2.80

3353

DISTRIBUTION OF PROPERTY USED

(As of Jan. 1, 1922)

3354

THE BROOKLYN UNION GAS CO.

Fixed Capital, plus investment in Equity Gas Co.

	Books Jan. 1/22:	Brooklyn:	Newtown:	Flatbush:	Woodhaven:	Rich.Hill:	Jamaica
Land	$4,597,021	$2,864,399	$237,899	$304,145	$17,661	$9,831	$22,082
Plant & Equipment	10,564,100	6,533,331	758,447	633,668	286,652	123,656	248,366
Holders	5,480,529	4,871,967	125,099	107,348	163,347	70,777	142,101
Buildings	6,915,207	5,773,363	409,559	351,429	165,727	71,514	143,635
Mains	10,078,972	9,673,655	150,494	129,140	54,707	23,591	47,385
Services	1,901,864	1,901,864					
Meters	3,853,360	3,853,360					
Tools & Imps.	130,114	117,103	4,814	4,164	1,691	781	1,561
General Equipt.	435,906	390,615	15,055	13,685	5,642	2,608	5,206
Laboratory Equipt.	18,902	15,185	1,899	1,200	509	219	440
Franchises	3,060,000	3,060,000					
	$47,024,075	$42,064,682	$3,683,746	$3,444,977	$995,922	$345,972	$630,776

	At 9/30/19:	At 12/31/21:		
Fixed Capital Dec. 31, 1908:				
Real Estate	$ 5,088,147	$ 4,112,239	D	$ 970,908
Plant	15,061,006	14,982,378	D	88,627
St. Mains	8,042,449	8,037,714	D	4,735
Services	1,108,974	1,084,409	D	24,565
Meters	2,054,264	2,036,607	D	17,659
Cooks & Conns.	388,820	388,820		
Tools & Impl.	76,261	76,236	D	25
Furn. & Fixt.	56,135	55,236	D	899
Horses W. & H.	14,189	9,172	D	5,017
Franchises	3,050,000	3,050,000		
Land Devoted to Gas Opers.	466,834	484,782		17,948
Works & Sta. Struc.	753,355	1,459,879		706,524
Holders	42,820	44,830		2,010
Furn. Boil. & Acc.	570,608	849,787		279,179
Steam Engines	106,940	221,085		114,145
Gas Engines	4,386	1,161	D	3,225
Misc. P.P.Equip.	21,673	24,361		2,688
Water Gas Sets & Acc.	631,338	1,508,868		877,530
Purif. Apparatus	385,971	908,563		522,592
Acc. Equip. At Works	364,775	910,363		545,588
Misc. Const. Exp.	296,972	550,273		253,301
Eng. & Sup.	55,468	123,550		68,082
Int. During Const.	1,708	1,708		
Taxes During Const.	5,503	5,503		
General Structures	797,177	819,561		22,384
Trunk Lines & Mains	1,926,686	2,041,258		114,572
Services	517,224	817,455		300,231
Gas Meters	1,177,062	1,427,933		250,871
Gas Tools & Imp.	49,048	53,779		4,730
General Equipt.	319,858	388,400		68,542
Equity Co.	568,066	568,066		
	$ 43,988,818	$ 47,024,075		$ 3,035,257

3356

GAS SOLD INDEX PERIOD

1921

Sold by:-				Works %		Holder %	
Newtown		1,281,859,896		7.40			
Flatbush		1,100,327,100		6.35			
Woodhaven	465,162,957		2.69			3.11	
Rich.Hill	201,204,065		1.16			1.35	
Jamaica	404,935,675	1,071,322,587	2.33	6.18	1,071,322,587	2.71	7.17
Brooklyn		13,875,503,539		80.07	13,875,503,539		92.83
		17,328,992,622		100.00	14,946,826,126		100.00

3357

Division of Land

1/19	$ 5,849,981
s	970,908
	4,879,073
	17,948
31/21	$ 4,897,021

e its		Appraisal	10/1/19: %	Books 10/1/19:	Add	Books 12/31/21:	Adjust-ment:	Books 12/31/2
63.62	Works	$ 2,192,200	48.22	$2,676,201	$ 17,948	2,694,149	236,785	$ 2,930,93
21.90	Holders	754,750	16.60	921,297		921,297	81,510	1,002,80
6.20	Gen. Off.	214,250	4.70	260,849		260,849	23,075	283,92
8.28	Branches	285,400	6.28	348,539		348,539	30,817	379,35
00.00		3,446,600	75.80	4,206,886	17,948	4,224,834		
	Non-gas	1,100,000	24.20	1,343,095	970,908	372,187	372,187	
		$ 4,546,600	100.00	$ 5,549,981	$ 952,960	4,897,021		$ 4,897,02

Division of Land

Works: %	Amount:	Holders: %	Amount:	General: %	Amount:	Misc.: %	Amount:	Total:
60.07	$2,346,799	22.83	$ 930,906	60.07	$227,338	100	$379,356	$3,884,399
7.40	216,889			7.40	21,010			237,899
6.35	186,114			6.35	18,029			204,143
2.69	78,842	3.11	31,187	2.69	7,638			117,667
1.16	33,999	1.35	13,538	1.16	3,294			50,831
2.33	68,291	2.71	27,176	2.33	6,615			102,082
	$2,930,934		$1,002,807		$283,924		$ 379,356	$4,897,021

3358

PLANT

	Appraisal 10/1/19	%	Books 10/1/19	Add	Books 12/31/31
Works Apparatus	$ 7,476,169	92.68	$7,407,771	$2,571,253	$9,979,024
Holder Apparatus	590,731	7.32	585,076		585,076
	$ 8,066,900	100.00	$7,992,847	$2,571,253	$10,564,100

Division of Plant

	Works %	Works Amount	Holders %	Holders Amount	Total
Brooklyn	80.07	$ 7,990,208	92.88	$543,126	$ 8,533,331
Newtown	7.40	738,447			738,447
Flatbush	6.36	633,668			633,668
Woodhaven	2.69	268,436	3.11	18,196	286,632
Rich.Hill	1.16	115,757	1.36	7,699	123,456
Jamaica	2.33	232,511	2.71	15,855	248,366
	100.00	$ 9,979,024	100.00	$585,076	$10,564,100

3359

HOLDERS

	Appraisal 10/1/19	%	Books 10/1/19	Additions	Books 12/31/21
Works Holders	$ 1,708,833	30.32	$ 1,688,810	$ 2,010	$ 1,690,820
Outside Holders	3,824,327	69.18	3,790,109		3,790,109
	$ 5,528,160	100.00	$ 5,478,619	$ 2,010	$ 5,480,629

Division of Holders

	Works %	Works Amount	Outside %	Outside Amount	Total
Brooklyn	80.07	$ 1,353,599	92.83	$ 3,518,388	$ 4,871,987
Newtown	7.40	125,099			125,099
Flatbush	6.36	107,348			107,348
Woodhaven	2.69	45,475	3.11	117,872	163,347
Richmond Hill	1.16	19,610	1.86	51,167	70,777
Jamaica	2.33	39,389	2.71	102,712	142,101
		$ 1,690,520		$ 3,790,109	$ 5,480,629

3360

BUILDINGS

	Appraisal 10/1/19		%	Books 10/1/19	Add	Books 12/31/21
Works	$ 3,750,721		60.07	$ 3,716,110	$ 706,524	$ 4,422,634
Laboratory	42,331		.68	42,067		42,067
Fitters' School	30,656		.49	30,313		30,313
Meter Dep.	100,924		1.62	100,218		100,218
General Office	947,413		15.18	939,080		939,080
		4,872,045	78.04	4,827,788	706,524	5,534,312
Holder Sta.	539,685					
Union	7,412	547,097	8.76	541,920		541,920
Other Bldgs.	$ 824,155	824,155	13.20	816,891	22,384	838,975
		$ 6,243,297	100.00	$ 6,186,299	$ 728,908	$ 6,915,207

Division of Buildings

	Works %	Works Amount	Holders %	Holders Amount	Others %	Others Amount	Total
Brooklyn	80.07	$4,431,324	92.83	$ 505,064	100.00	$ 838,975	$5,773,363
Newtown	7.40	409,539					409,539
Flatbush	6.35	351,419					351,419
Woodhaven	2.69	148,673	3.11	16,854			165,527
Rich.Hill	1.16	64,198	1.35	7,318			71,516
Jamaica	2.33	128,949	2.71	14,686			143,635
		$5,534,312		$ 541,920		$ 838,975	$6,915,207

2361

MAINS

Appraisal 10/1/19:		%	Books 10/1/19:	Add	
Transmission	$ 2,849,848	20.40	$ 2,033,708		$ 2,033,708
Distribution	11,122,641	79.60	7,935,432	$ 109,837	8,045,269
	$ 13,972,489	100.00	$ 9,969,138	$ 109,837	$ 10,078,972

Division of Mains

	Transmission %	Transmission Amount	Distribution %	Distribution Amount	Total
Brooklyn	80.07	$ 1,628,366	100.00	$ 8,045,269	$ 9,673,635
Newtown	7.40	150,494			150,494
Flatbush	6.35	129,140			129,140
Woodhaven	2.69	54,707			54,707
Rich.Hill	1.16	23,591			23,591
Jamaica	2.33	47,385			47,385
		$ 2,033,708		$ 8,045,269	$ 10,078,972

3362

DIVISION OF MISCELLANEOUS PROPERTY

	Gen. Equip. %	Gen. Equip. Amount	Laboratory Equip. %	Laboratory Equip. Amount	Tools & Imps. %	Tools & Imps. Amount
Brooklyn	90.00	$ 390,815	80.07	$15,125	90.00	$117,103
Newtown	3.70	16,065	7.40	1,399	3.70	4,814
Flatbush	3.20	13,886	6.35	1,200	3.20	4,164
Woodhaven	1.30	5,642	2.69	509	1.30	1,691
Rich.Hill	.60	2,605	1.16	219	.60	781
Jamaica	1.20	5,206	2.33	440	1.20	1,561
	100.00	$ 433,908	100.00	$18.902	100.00	$130,114

3363

Plant -	Deduct:				
	Plant	$ 88,627			
	Gas Eng.	3,225	91,852		
	Add:				
	Fur.Setl. & Acc.	279,179			
	Steam Eng.	114,145			
	Misc. P.P.Equip.	2,688			
	W.G.Sets	877,530			
	Purif. Apparatus	522,592			
	Acc. Equip.	545,568			
	Misc. Constr.	253,301			
	Eng.	68,082	£,663,105	$	2,571,253
Holders -	Add		2,010		
Bldgs. -	Add- Wks.		706,524		
	Genl.		22,384		
Mains -	Add		114,572		
	Ded		4,735		
		$	109,837		

Services	O	$	1,084,409
	N		817,455
			1,901,864
Meters	O		2,056,607
	O		368,820
	N		1,427,933
			3,853,360
Tools	O		76,336
	N		53,778
			130,114
F. & F.			55,236
H.W.& M.			9,172
Gen.Equip.			388,400
			452,808
Lab. Equip.			18,902
		$	433,906

3364

CHANGES TO SUB-CONTAINERS

FOR 1921

3365

For 1921:	Newtown:	Cents per MCF.	Flatbush:	Cents per MCF.	Fourth Ward:	Cents per MCF.
Gas Purchased - cu.ft. 1920	1,451,419,752		1,306,510,235		1,167,840,990	
Estimated Amount of make necessary to meet requirements for -cu.ft. 1921	1,450,000,000		1,280,000.000		1,150,000,000	
Distribution Expenses	$ 14,935.52	1.03	$ 15,457.18	1.06	$ 14.777.60	1.29
General Expenses	55,001.50	3.79	49,557.39	3.87	50,692.85	4.40
Taxes	25,621.20	1.77	22,973.98	1.80	25,860.30	2.25
Renewals & Replacements	14,500.00	1.00	12,800.00	1.00	11,500.00	1.00
Total Expense	110,058.22	7.59	98,788.55	7.72	102,830.75	8.94
Return on Capital						
Fixed	116,252.16	8.02	104,749.36	8.18	123,282.32	10.72
Working	23,200.00	1.60	20,480.00	1.60	18,400.00	1.60
Total	139,452.16	9.62	125,229.36	9.78	141,682.32	12.32
Total	$ 249,510.38	17.21	$ 224,017.91	17.50	$ 244,513.07	21.26

General & Miscellaneous Expenses

	Per Books B.U.G.Co. Year 1920:	
Salaries & Expenses, General Officers	$ 90,996.04	
Salaries & Expenses, Gen.Office Clerks	145,729.89	
General Office Supplies & Expenses	42,727.28	
General Law Expenses	83,290.53	
Miscellaneous General Expenses	486,580.37	
Insurance	192,990.12	
Relief Dept. & Pensions	23,140.00	
General Stationery & Printing	18,606.73	
Store Expenses: Works	15,054.41	
Shop	14,390.15	
St.Dept	11,827.62	
Gen.Warehouses	33,756.33	
Total	$1,159,091.47	
Deduct:-		
Gen.Law Ex.(except retainer)	52,179.84	
Rate Case Expenses	209,812.52	
50% of Insurance	96,495.06	
Total	358,487.42	
Balance	800,604.05	
Of which:-		
Newtown 6.87%	55,001.60	
Flatbush 6.19%	49,567.39	
Fourth Ward 5.53%	44,273.40	44,273.40
Joint Operating Ex.	41,000.00	
Joint Facility Rents	58,000.00	
Store Expenses Holder Dept.	1,934.80	
Total	$ 100,934.80	
Of which:		
Fourth Ward 6.36%	$ 6,419.45	6,419.45
		$50,692.85

3367

Distribution Expenses:

	Per Books B.U.G.Co. Year 1920:	
Distribution Supt.:		
Shop-General	30,667.31	
Street Dept.	161,401.94	
Fitters' School	5,303.47	
Distribution Supplies & Expenses:		
Shop-General	1,580.24	
Street Dept.	17,885.72	
Fitters' School	563.29	
Total	$217,401.97	
Of which:-		
Newtown 6.87%	14,935.52	
Flatbush 6.19%	13,457.18	
Fourth Ward 5.55%	12,022.33	12,022.33
Distribution Supt.:		
Holder Dept.	38,439.68	
Distribution Sup. & Exp.:		
Holder Dept.	4,882.11	
Total	43,321.79	
Of which:-		
Fourth Ward 6.36%	2,755.27	2,755.27
		$14,777.60

3368

Taxes

	Bowtown:	Flatbush:	Fourth Ward:
Real Estate	$ 16,147.79	14,549.46	17,929.92
Franchise	5,114.15	2,806.91	2,506.73
Personal Property	250.41	225.63	201.57
Beaver Street			89.41
Bridge over 12th St.	18.85	16.98	15.17
Gross Earnings	6,090.00	5,376.00	5,117.50
	$ 27,621.20	22,973.98	25,860.30

Gross Earnings Tax:

Est. Cost Mfg. cents per M.	68.00	68.00	68.00
Est. Overheads " " "	16.00	16.00	21.00
Selling price " " "	84.00	84.00	89.00
Quantity M. cm.ft.	1,450,000	1,280,000	1,150,000
Taxable amount	1,218,000	1,075,200	1,023,500
Tax rate .005			
Amount of tax	$6,090.00	$5,376.00	$5,117.50

3369

TAXES - 1920

Real Estate

Valuations:	Total:	Works:	Holders:	General:	Misc.:
Land	$ 2,244,400.00	$ 1,461,150.00	$ 522,500.00	$ 112,950.00	$ 148,000.00
Improvements	10,424,950.00	7,273,700.00	2,530,600.00	406,050.00	214,600.00
Total	12,669,350.00	8,734,850.00	3,052,900.00	519,000.00	362,600.00
Tax rate 2.54					
Tax	321,801.49	221,865.19	77,543.66	13,182.60	9,210.04

Apportionment of Tax

Works	Holders		Total:	Works:	Holders:	General:	Misc.:
61.41	93.64	Brooklyn	273,174.52	180,620.45	72,611.88	10,751.95	9,210.04
6.87		Newtown	15,147.79	15,242.14		905.65	
6.19		Flatbush	14,649.46	13,733.46		816.00	
5.53	6.36	Fourth Ward	17,929.92	12,269.14	4,931.78	789.00	
			321,801.49	221,865.19	77,543.66	13,182.60	9,210.04
			Franchise Tax:	Personal:	Beaver St.:	12th St.Bridge:	
		Brooklyn	36,902.88	2,967.89	1,316.48	223.32	
		Newtown	3,114.18	250.41		18.85	
		Flatbush	2,805.91	225.63		16.98	
		Fourth Ward	2,506.73	201.57	69.41	16.17	
		Divided 16.66%	45,329.67				
		Brooklyn 83.34%	226,757.18				
		100.00%	272,086.85	5,645.00	1,405.89	274.32	

3370

TAXES - 1929

Per Books B. U. G. Co.

Real Estate	$321,801.49
Franchise	272,088.85
Personal Property	3,645.00
Beaver St.	1,405.89
Bridge over 12th St.	274.32

Gas Bought 1929

Newtown	1,451,417,752
Flatbush	1,306,510,236
Woodhaven	512,845,061
Richmond Hill	224,538,069
Jamaica	430,457,861
	$ 3,925,768,977

Tax rate for 1929 2.54

3371

DISTRIBUTION OF

PROPERTY USED

(As of January 1, 1921.)

3372

3373

The Brooklyn Union Gas Company

Fixed Capital, plus Investment in Equity Gas Co.

	Books Jan.1,1921:	Devoted to the Use of:- Brooklyn:	Newtown:	Flatbush:	Woodhaven:	Rich.Hill:	Jamaica:
Land	$4,207,614	3,602,887	201,825	181,849	97,092	42,380	81,581
Plant & Equipt.	9,563,838	7,857,476	616,841	555,785	234,508	102,313	196,916
Holders	5,476,619	4,923,674	116,001	104,519	146,775	64,137	123,513
Buildings	6,594,197	5,587,618	359,248	323,689	142,190	62,041	119,411
Mains	10,024,049	9,645,984	139,715	125,886	49,420	21,567	41,487
Services	1,761,580	1,761,580					
Meters	3,804,792	3,804,792					
Tools & Imps.	127,938	116,043	4,388	3,956	1,548	678	1,305
General Equipt.	406,140	368,410	13,951	12,590	4,914	2,153	4,142
Laboratory Equipt.	17,502	14,248	1,208	1,063	425	186	357
Franchise	3,060,000	3,060,000					
	45,036,259						
Non Gas	1,343,095						
	$46,379,354.	40,732,711	1,453,152	1,309,367	676,872	295,445	568,712

	Balance Oct.1,1919:	Balance Dec.31,1920:		Increase:
Fixed Capital Dec. 31, 1908:				
Real Estate	$ 5,083,147	5,083,147		
Plant	15,051,005	15,009,560	D	41,445
Street Mains	8,042,449	8,040,713	D	1,736
Services	1,108,974	1,093,589	D	15,385
Meters	2,054,266	2,048,996	D	5,270
Cocks & Conns.	388,820	388,820		
Tools & Imps.	76,361	76,361		
Furn. & Fixt.	56,135	56,044	D	91
Horses W. & H.	14,189	13,230	D	959
Franchises	3,050,000	3,050,000		
Land Devoted to Gas Opera.	466,834	467,562		728
Works & Stn. Struct.	753,355	1,154,796		401,441
Holders	42,820	42,820		
Pur. Boil. & Acc.	570,608	692,107		121,499
Steam Eng.	108,940	165,814		58,874
Gas Engines	4,386	1,161	D	3,225
Misc P.P.Equip.	21,673	21,673		
Water Gas Sets & Acc.	631,338	1,218,170		586,832
Purif.Apparatus	385,971	729,773		343,802
Acc. Equip.at Works	364,775	689,632		324,857
Misc. Const. Exp.	296,972	439,957		142,985
Eng. & Supts.	56,468	92,280		36,812
Int. During Const.	1,708	1,708		
Taxes During Const.	5,503	5,503		
General Structures	797,177	803,634		6,457
Trunk Lines & Mains	1,926,686	1,983,336		56,650
Services	517,224	667,991		150,767
Gas Meters	1,177,062	1,366,976		189,914
Gas Tools & Imps.	49,048	51,567		2,519
General Equip.	319,858	354,368		34,510
Equity Co.	568,066	568,066		
	$ 43,988,818	46,379,354		2,390,536

3374

GAS SOLD DURING PERIOD

1920

Sold by:-			Works:	%	Holders:	%
Newtown			1,338,743,432	6.87		
Flatbush			1,201,477,136	6.19		
Woodhaven	470,902,400	2.43				2.79
Rich.Hill	206,027,000	1.06				1.22
Jamaica	395,472,200	2.04	1,072,401,600	5.53	1,072,401,600	6.36
Brooklyn			15,795,444,444	81.41	15,795,444,444	
			19,406,066,612	100.00	16,870,846,044	

3375

Division of Land

Books 10/1/19	$5,549,981
Additions	730
Books 11/31/20	$5,550,709

	Appraisal 10/1/19	%	Books 10/1/19		Add
Works	$ 2,192,200	48.22	$ 2,676,801	7.28	$ 2,676,929
Holders	754,750	18.60	921,297		921,297
General Office	214,280	4.70	260,849		260,849
Branches, etc.	288,400	6.28	348,539		348,539
	3,445,600		4,208,886	7.28	4,207,614
Rem Gas	1,100,000	24.20	1,343,095		1,343,095
	$ 4,545,600	100.00	$ 5,549,981	7.28	$ 5,550,709

Gd. Pfg. Sales. Mgr. P.P.

Division

Holders %	Works %		Works	Holders	Gen.Office	Branches	Total
38.64	61.41	Brooklyn	$ 2,179,288	862,705	$ 212,357	348,539	$ 3,602,887
	5.87	Newtown	183,906		17,920		201,825
	5.19	Flatbush	165,702		15,147		181,849
2.79	2.43	Woodhaven	65,049	25,704	6,339		97,092
1.22	1.06	Rich.Hill	28,375	11,240	2,765		42,380
2.35	2.04	Jamaica	54,610	21,650	5,321		81,581
			$ 2,676,929	921,297	$ 260,849	348,539	$ 4,207,614

3376

Division of Plant

		Appraisal:	%	Books 10/1/19:	Added:	Books 1/1/2
Works Apparatus	$	7,476,169	92.68	7,407,771	1,570,991	8,978,76
Holder Apparatus		590,731	7.32	585,076		585,07
	$	8,066,900	100.00	7,992,847	1,570,991	9,563,83

	Works		Holders		
	%	Amount:	%	Amount:	Total:
Brooklyn	81.41	$ 7,309,610	93.64	547,865	7,857,475
Newtown	6.87	616,841			616,841
Flatbush	6.19	555,785			555,785
Woodhaven	2.43	218,184	2.79	16,324	234,508
Rich.Hill	1.06	95,175	1.22	7,138	102,313
Jamaica	2.04	183,167	2.35	13,749	196,916
Total		$ 8,978,762		585,076	9,563,838

3377

Division of Holders

	Appraisal	%	Books 10/1/19	Additions	Books 1/1/21
Work Holders	$ 1,703,833	30.82	1,688,510		1,688,510
Outside Holders	3,824,327	69.18	3,790,109		3,790,109
	$ 5,528,160	100.00	5,478,619		5,478,619

Division of Holders

	Work		Outside		Total
	%	Amount	%	Amount	
Brooklyn	81.41	$ 1,374,616	93.64	3,549,058	4,923,674
Bertoun	6.87	116,001			116,001
Flatbush	6.19	104,519			104,519
Bedchaven	2.45	41,381	2.79	105,744	146,775
Rich.Hill	1.05	17,898	1.22	46,239	64,137
Jamaica	2.04	34,445	2.36	89,068	123,513
		$ 1,688,510		3,790,109	5,478,619

3378

Division of Buildings

	Appraisal		%	Books 10/1/19	Added	Books 1/1/21
Works Bldgs.	$ 3,750,721		60.07	3,716,110	401,441	4,117,551
Laboratory	42,351		.68	42,067		42,067
Fitters' School	30,656		.49	30,313		30,313
Meter Repair	100,924		1.62	100,218		100,218
Gen. Office	947,413		15.18	939,080		939,080
		$ 4,872,045	78.04	4,827,788	401,441	5,229,229
Holder Sta.	$ 539,685					
Union	7,412					
		$ 547,097	8.76	541,920		541,920
Other Bldgs.		824,155	13.20	816,591	6,457	823,048
		$ 6,243,297	100.00	6,186,299	407,898	6,594,197

Division of Buildings

	Works %	Works Amount	Holders %	Holders Amount	Others %	Others Amount	Total
Brooklyn	81.41	4,257,116	93.64	507,454	100.00	823,048	5,587,618
Newtown	6.87	359,248					359,248
Flatbush	6.19	323,689					323,689
Woodhaven	2.43	127,070	2.79	15,120			142,190
Rich.Hill	1.06	55,430	1.22	6,611			62,041
Jamaica	2.04	106,676	2.35	12,735			119,411
		$5,229,229		$541,920		823,048	$6,594,197

3379

Division of Maine

	Appraisal	%	Books 10/1/19	Add	Books 12/31/20
Transmission	$ 2,849,848	20.40	2,033,705		2,033,705
Distribution	11,122,641	79.60	7,955,432	34,914	7,990,346
	$13,972,489	100.00	9,989,135	34,914	10,024,049

Division of Maine

	Transmission: %	Transmission: Amount	Distribution: %	Distribution: Amount	Total
Brooklyn	81.41	$1,655,628	100.00	7,990,346	9,645,984
Bertum	6.87	139,715			139,715
Fathoun	6.19	125,886			125,886
Meadowvm	2.43	49,420			49,420
Rich.Hill	1.06	21,557			21,557
Swales	2.04	41,487			41,487
		$2,033,705		7,990,346	10,024,049

3380

Division of Miscellaneous Property

	General Equip. %	General Equip. Amount	Laboratory Equip. %	Laboratory Equip. Amount	Tools & Imps. %	Tools & Imps. Amount
Brooklyn	90.71	$ 368,410	81.41	$14,248	90.71	$116,043
Newtown	3.43	13,931	6.87	1,203	3.43	4,388
Flatbush	3.10	12,590	6.19	1,083	3.10	3,966
Woodhaven	1.21	4,914	2.43	425	1.21	1,548
Rich.Hill	.53	2,153	1.06	185	.53	678
Jamaica	1.02	4,142	2.04	357	1.02	1,306
		$ 406,140		$ 17,502		$ 127,928

3381

PLANT

Deduct	Plant	$ 41,445		
	Gas Eng.	3,225		
			44,670	
Add.	Fur. B. & A.	121,499		
	Steam Eng.	58,874		
	W. G. Sets	886,832		
	Purif. App'ts.	343,802		
	Acc. Equip. at Works	324,857		
	Misc. Const. Ex.	142,995		
	Eng. & Supts.	36,812		
			$1,815,661	$1,870,991

BUILDINGS.

Add	Works & Sta.Struc.	$ 401,441	
	General Struc.	5,457	
Mains	Add Trunk, Lines & Mains	56,650	
	Deduct St. Mains	1,736	
		54,914	
	Serv.	1,093,589	
		667,991	
		1,761,580	
	Tools & Imp.	78,361	
		51,567	
		127,928	
	Meters	2,048,996	
	Cocks	383,820	
	Gas Meters	1,366,976	
		3,804,792	
	F. & F.	56,044	
	H.W. & H.	13,230	
	Gen. Equip.	354,368	
		423,642	
	Lab.	17,502	
		406,140	

3382

Gas Billed 1920:

Brooklyn		15,798,444,444	81.41	15,798,444,444	93.84
Newtown		1,383,743,432	6.87		
Flatbush		1,201,477,316	6.19		
Jamaica	395,472,200				
Woodhaven	470,902,400				
Rich. Hill	206,027,000	1,072,401,600	5.53	1,072,401,600	6.36
		19,406,066,792	100.00	16,870,846,044	100.00

Capital Fixed: @ 8%

Newtown	$ 1,453,152	$ 116,252.16
Flatbush	1,309,367	104,749.36
Jam. 676,872		
R.H. 295,445		
Wood 568,712	1,541,029	123,282.32
	$ 40,732,711	
	$ 45,036,259	

Cost Mfg. 1920 -cents per M.Cu.Ft.		57.98
Less Gas Oil 328 gals. @ .092865		30.49
		27.49
Add 3.28 gals. @ .1233		40.44
		67.93

3383

CHARGE TO SUB-COMPANIES

FOR 1920

3384

For 1920:		Newtown:	Cents per MCF.	Flatbush:	Cents per MCF.	Fourth Ward:	Cents per MCF.
Gas Purchased -cu.ft.	1919	1,175,456,793		1,128,193,964		941,369,074	
Estimated amount of make necessary to meet requirements for-cu.ft.	1920	1,350,000,000		1,250,000,000		1,050,000,000	
Distribution Expenses		$ 12,822.17	.95	$ 12,306.90	.98	$13,647.14	1.30
General Expenses		45,970.82	3.40	44,123.46	3.53	42,773.64	4.08
Taxes		21,662.30	1.61	20,631.68	1.65	23,754.48	2.26
Renewals & Replacements		13,500.00	1.00	12,500.00	1.00	10,500.00	1.00
Total Expenses		$ 93,955.29	6.96	$ 89,562.04	7.16	$90,675.26	8.64
Return on Capital							
Fixed		100,970.16	7.48	96,729.12	7.74	108,982.96	10.38
Working		22,600.00	1.60	20,000.00	1.60	16,800.00	1.60
		122,570.16	9.08	116,729.12	9.34	125,782.96	11.98
Total		$ 216,525.45	16.04	$206,291.16	16.50	$216,458.22	20.62

General & Miscellaneous Expenses

	Per Books B. U. G. Co. Year 1919:	
Salaries & Expenses, General Officers	$ 82,993.11	
Salaries & Expenses, General Office Clerks	98,201.99	
General Office Sup. & Exp.	38,706.81	
General Law Expenses	41,348.62	
Miscellaneous General Exp.	306,682.89	
Insurance	180,609.74	
Relief Dept. & Pensions	21,605.00	
General Stationery & Printing	13,825.62	
Store Expenses: Works	13,231.46	
Shop	15,959.06	
St. Dept.	11,222.42	
Gen. Warehouses	30,905.76	
	$855,291.68	
Deduct:		
Gen. Law Exp. (Except retainer)	33,848.82	
Rate Case Expenses	20,615.24	
50% of Insurance	90,304.87	
	144,768.93	
Balance	710,522.75	
Of which: Newtown 6.47%	45,970.82	
Flatbush 6.21%	44,123.46	
Fourth Ward 6.18%	36,805.08	$ 36,805.08
Joint Operating Exp.	41,000.00	
Joint Facility Rents	58,000.00	
Store Exp. Holder Dept.	1,460.76	
Total	$ 100,460.76	
Of which: Fourth Ward 5.94%	5,968.56	5,968.56
		$42,773.64

3386

Distribution Expenses

		Per Books B.U.S.Co. Year 1919:	
Distribution Supt.:			
Shop-General		$ 27,187.92	
Street Dept.		145,502.01	
Fitters' School		5,727.00	
Distribution Supplies & Expenses:			
Shop-General		1,565.14	
Street Dept.		17,494.80	
Fitters' School		708.89	
Total		$ 198,178.76	
Of which:-			
Newtown	6.47%	12,822.17	
Flatbush	6.21%	12,306.90	
Fourth Ward	5.18%	10,265.66	$ 10,265.66
Distribution Supt.:			
Holder Dept.		35,821.73	
Distribution Sup. & Exp.:			
Holder Dept.		4,270.56	
Total		$ 40,092.29	
Of which:-			
Fourth Ward	5.94%	$ 2,381.48	2,381.48
			$12,647.14

3387

Taxes

	Newtown:	Flatbush:	Fourth Ward:
Real Estate	$ 14,062.01	$ 13,487.33	$ 15,429.05
Franchise Tax	2,716.11	2,606.96	4,174.56
Personal Property	152.69	146.56	122.25
Beaver St.			77.92
Bridge over 12th St.	15.49	15.83	13.20
Gross Earnings	4,725.00	4,375.00	3,937.50
	$ 21,642.30	$ 20,631.68	$ 23,754.48

Gross Earnings Tax:

Est. Cost of M'fg. cents per M.	54.00	54.00	54.00
Est. Overheads " " "	16.00	16.00	21.00
Selling Price	70.00	70.00	75.00
Quantity M. Cu.Ft.	1,350,000	1,250,000	1,050,000
Taxable amount	$ 945,000	$ 875,000	$ 787,500
Tax rate .005			
Amount of tax	$ 4,725	$ 4,375	$ 3,937.50

3388

TAXES - 1919

Real Estate

Valuations:	Total:	Works:	Holders:	General:	Miscellaneous:
Land	$ 2,115,900.00	$ 1,411,150.00	$ 452,000.00	$ 112,950.00	$ 139,800.00
Improvements	10,417,450.00	7,273,700.00	2,528,900.00	406,050.00	209,800.00
	12,533,350.00	8,684,850.00	2,980,900.00	518,000.00	349,600.00
Tax Rate 2.36					
Tax	$ 295,787.06	$ 204,962.46	$ 70,349.24	$ 12,224.80	$ 8,250.56

Apportionment of Taxes

			Total:	Works:	Holders:	General:	Miscellaneous:
82.16	94.06	Brooklyn	$ 252,816.67	$ 166,556.16	$ 66,170.80	$ 10,041.45	$ 8,250.56
6.47		Newtown	14,062.01	13,261.07		790.94	
6.31		Flatbush	15,487.53	12,728.17		759.16	
5.16	5.94	Fourth Ward	15,489.06	10,617.06	4,179.74	633.25	
100.00	100.00		$ 295,787.06	$ 204,962.46	$ 70,349.24	$ 12,224.80	$ 8,250.56

	Franchise Tax	Personal	Beaver St.	12th St. Bridge
Brooklyn	$ 34,482.57	$ 1,938.80	$ 1,255.88	$ 200.36
Newtown	2,716.11	152.69		16.49
Flatbush	2,606.96	146.56		15.85
Fourth Ward	2,174.56	122.25	77.92	13.20
	41,980.00			
Divided 16.66%	210,000.81			
Brooklyn 83.34%	$ 251,980.81	$ 2,360.00	$ 1,511.80	$ 254.88
100.00%				

Basis of Division of Franchise Tax

Franchise Tax Report 1919:- Transmission Mains $ 1,906,704.94 16.66%
Services 1,917,719.61 16.76%
Distribution Mains 7,620,074.87 66.58%

TAXES - 1919

Per Books B. U. G. Co.

Real Estate	$ 295,787.06
Franchise	251,980.81
Personal Property	2,360.00
Beaver St.	1,311.80
Bridge over 12th St.	254.88

Gas Bought 1919

Cubic Feet

Newtown	1,175,454,793
Flatbush	1,148,133,964
Woodhaven	486,346,247
Richmond Hill	184,072,989
Jamaica	330,949,838
	3,245,019,821

Tax rate for 1919 2.36

The Brooklyn Union Gas Co.

Book Cost at October 1, 1919, of Fixed Capital, plus Investment in Equity Gas Co.

	Total Per Books Oct.1,1919	Less Land Considered as "En Gas"	Balance, being Prop. used in Gas Business	Devoted to use of:- Brooklyn	Sub. Companies	Flatbush	Newtown	Wood-haven	Rich. Hill	Jamaica
(a) Land	$ 5,549,981	$1,370,845	$4,179,136	$3,587,508	$591,628	$186,479	$193,694	$96,015	$41,070	$74,370
(b) Plant & Equipt.	7,992,847		7,992,847	6,634,063	1,358,784	458,789	481,169	190,230	81,527	147,069
(c) Holders	5,478,619		5,478,619	4,951,576	527,093	104,642	109,572	142,992	61,361	108,476
(d) Buildings	6,186,299		6,186,299	5,255,261	931,038	311,789	323,544	135,624	56,295	105,786
(e) Mains	9,969,135		9,969,135	9,606,258	362,877	126,611	131,593	47,852	20,936	34,886
(f) Services	1,626,198		1,626,198	1,626,198						
(g) Meters	3,620,148		3,620,148	3,620,148						
(h) Tools & Imps.	125,409		125,409	114,204	11,205	3,882	4,070	1,475	634	1,146
(k) General Equipt.	373,930		373,930	325,881	48,049	16,916	17,430	6,212	2,408	5,082
(l) Laboratory Equipt.	16,252		16,252	13,348	2,904	1,006	1,006	382	164	297
(v) Franchises	3,050,000		3,050,000	3,050,000						
	$43,988,818	$1,370,845	$42,617,973	$38,784,445	$3,833,528	$1,209,114	$1,262,127	$618,780	$264,394	$479,113

Per Balance Sheet Sept. 30.

Fixed Capital	$ 43,420,752
Equity Co.	568,066
	$ 43,988,818

			Per Books Oct. 1, 1919:			Per A. B. Miller:		
(a) Land	O	Real Estate	$ 5,083,147					
	M	Land Devoted to Gas Opera.	$ 466,834	$ 5,549,981	(a) Land	$ 4,846,600		
Plant	O	Plant	15,061,006	(Miller percent applied to book cost)				%
	N	Works & Sta.Structures	783,358					
	N	Holders	42,820					
(b)	N	Pur. Boil. & Acc.	570,608	(7,992,847	(b) Plant	8,066,900		40.66
(c)	N	Steam Engines	106,940	(5,478,619	(c) Holders	5,528,160		27.87
(d)	N	Gas Engines	4,386	(6,186,299	(d) Buildings	6,243,297		31.47
	N	Misc. P.P.Equip.	21,673	(19,657,765			$ 19,838,357	100.00
	N	Water Gas Sets & Acc.	631,338					
	N	Purification Apparatus	385,971					
	N	Acc.Equip. at Works	364,775					
	N	Misc. Const. Exp.	296,972					
	N	Eng. & Supt.	55,468					
	N	Int. during Const.	1,708					
	N	Taxes during Const.	5,503					
	N	General Structures	797,177					
	O	Equity Co. Investment	568,066	19,657,765				
(e) Mains	O	Street Mains	8,042,449					
	N	Trunk Lines & Mains	1,926,686	9,969,135	(e) Mains	13,972,489		
(f) Services	O	Services	1,108,974					
	N	Gas Services	517,224	1,626,198	(f) Services	3,786,595		
(g) Meters	O	Meters	2,054,266					
	O	Cocks & Connections	388,820					
	N	Gas Meters	1,177,062	3,620,148	(g) Meters	4,890,387		
(h) Tools & Imps.	O	Tools & Imps.	76,361					
	N	Gas Tools & Imps.	49,048	125,409	(h) Tools & Imp.	125,409		
General (k) Equipt. (l)	O	Furn. & Fixtures	56,136					
	O	Horses W. & Harness	14,189		(k) General Equip.	373,930		
	N	General Equipt.	319,858	390,182	(l) Laboratory Equip.	16,252		
(v) Franchises	O	Franchises	3,050,000	3,050,000	(v) Franchises	5,050,000		
				$ 43,988,818		$ 50,550,019		

3392

LAND

Appraisal by Realty Associates
As of Oct. 1, 1919

Brooklyn Works	$1,100,000
Citizens Works	466,000
Metropolitan Works	305,000
Fulton Works	260,000
180 Remsen St.	310,000
130 Atlantic Ave.	5,200
191 St. James Pl (Lab.)	5,000
197 St. James Pl	5,000
Front St. Station	190,000
Plymouth St. Sta.	189,000
1022 Fulton St.	32,800
Hamsen Works	603,500
Williamsburgh Works	626,200
Williamsburgh Branch	18,000
Rutledge St. Station	65,800
Keap St. Station	31,000
Wythe St. "	108,000
Belmont Ave. "	32,400
Union Station	42,000
Scholes St. Station	26,400
Skillman St. "	46,500
Equity Works	46,800
Metro. Branch	32,000
Total	$4,546,600

		%
Works	$2,192,200	48.22
Holders	754,750	16.60
General	214,250	4.70
Misc.	285,400	6.28
Non-Gas	1,100,000	24.20
	$4,546,600	100.00

	% of total per Assign. Diff. Value	Amount (Land)	%	Amount (Plant Eqp)	%	Amount (Holders)	%	Amount (Buildings)	%	Amount (Mains)	%	Amount (Tools & Imps.)	%	Amount (Gen.Eqp)
Non Gas	24.70	$1,370,845												
Brooklyn	64.64	3,587,508	83.00	$6,634,063	90.38	$4,951,576	84.95	$5,255,261	96.36	$9,606,258	91.065	$114,204	87.150	$325,881
Flatbush	3.36	186,479	5.74	458,789	1.91	104,642	5.04	311,789	1.26	125,611	3.095	3,882	4.524	16,916
Newtown	3.49	193,694	6.02	481,169	2.00	109,572	5.23	325,544	1.32	131,593	3.245	4,070	4.661	17,430
Woodhaven	1.73	96,015	2.38	190,230	2.61	142,992	2.16	133,624	.48	47,852	1.175	1,473	1.662	6,212
Rich.Hill	.74	41,070	1.02	81,527	1.12	61,361	.91	56,295	.21	20,935	.505	634	.644	2,408
Jamaica	1.34	74,370	1.84	147,069	1.98	108,476	1.71	105,786	.37	36,886	.915	1,146	1.359	5,083
Total	100.00	5,549,981	100.00	7,992,847	100.00	5,478,619	100.00	6,186,299	100.00	9,969,135	100.000	125,409	100.000	373,930

	%	Amount (Laboratory Equipment)
Brooklyn	82.13	$ 13,348
Flatbush	6.19	1,006
Newtown	6.49	1,055
Woodhaven	2.35	382
Rich.Hill	1.01	164
Jamaica	1.83	297
	100.00	16,252

DEFENDANTS' EXHIBIT NO. 47.

DESCRIPTION OF PLANT AND DISTRIBUTION SYSTEM.

450. BOILER EQUIPMENT IN PLACE (G. E. 141a).

1. Show hereunder the particulars called for concerning the boiler equipment in place at the close of the year, classifying the same by stations. If in place elsewhere than at generating stations, indicate that fact in footnotes and the use (if any) to which such boilers are put. If any of the equipment shown hereunder was disconnected or kept serviceable for service on that date, state that fact in column (h), designating such equipment. Give also the character of construction and the dimensions of all stacks (distinguished by stations), forced or induced draft equipment, number of boilers equipped with mechanical stokers, and the number and horse-power of boilers equipped with superheaters, and the degree of superheat. If any, and the number of superheating feed-water heaters, and economizers. If there is no special boiler equipment of any particular class, state that fact.

Line No.	Designation of station. (a)	Type of boiler. (b)	Name of maker. (c)	Year installed. (d)	Nominal h.-p. per boiler. (e)	Number of boilers. (f)	Total nominal horse-power. (g)	Remarks. (h)
1								
2								
3								
4								
5	See slip attached							
6								
7								
8								
9								
10								
11								
12			Grand total.					

Whereof discontinued or kept serviceable for service at close of year.

2. State whether or not any boilers, feed-water heaters, superheaters and economizers were installed or retired within the year. If so, give full particulars (including actual cost and period of service) of each unit.

BOILERS:

2 - 335 H.P. Boilers, manufactured by the Babcock and Wilcox Company, installed at the Citizens Works. 85,546.85

451. ENGINE EQUIPMENT IN PLACE (G. E. 141b, 142b).

3. Show hereunder the particulars called for concerning the engine equipment (including boats not only reciprocating steam engines, but also steam turbines and internal combustion engines, whether gas or oil), and condensers in place, at the close of the year, classifying the same by stations. If internal combustion engines are used, give in footnotes details as to producers, compressors, and other auxiliary power apparatus.

Line No.	Designation of station. (a)	Year installed. (b)	Type of engine. (c)	Dimensions of cylinders. (d)	Name of maker. (e)	Type of drive. (f)	Usual speed, r.-p. m. (g)	Rated h.-p. per engine. (h)	Number of engines. (i)	Total capacity, rated horse-power. (j)
21										
22										
23										
24	See slip attached									
25										

ENGINES:

1 - 12 H.P. 7 x 8½ Vertical Engine, manufactured by the Ransome Concrete Machinery Company, withdrawn from Citizens Works. 722.00

1 - 56 H.P. 10 x 12 Horizontal Engine, manufactured by the Mead-Morrison Mfg. Company, withdrawn from Citizens Works. 1,700.00

1 - 85 H.P. 12 x 12 Vertical Engine, manufactured by the New York Safety Steam Power Company, withdrawn from Citizens Works. 1,200.00

1 - 250 H.P. 18½ x 24 Horizontal Engine, manufactured by the Buckeye Engine Company, withdrawn from Nassau Works. 3,000.00

1 - 50 H.P. 13 x 12 Vertical Engine, manufactured by the New York Safety Steam Power Company, withdrawn from Nassau Works. 1,525.00

1 - 60 H.P. 10 x 12 Horizontal Engine, manufactured by the Mead-Morrison Mfg. Co., withdrawn from Metropolitan Works. 1,700.00

1 - 150 H.P. 15½ x 24 Horizontal Engine, manufactured by the Buckeye Engine Company, withdrawn from Wythe Avenue Station. 3,200.00

ENGINES:

1 - 75 H.P. Engine, manufactured by the Mead-Morrison Mfg. Co., installed at the Citizens Works. 8,095

1 - 30 H.P. Engine, manufactured by Godfrey, [illegible] Co., installed at the Citizens Works. 863.84

1 - 50 H.P. Engine, manufactured by the New York Safety Steam Power Company, installed at the Equity Works. 190.76

1 - 75 H.P. Engine, manufactured by the Mead-Morrison Mfg. Co., installed at the Metropolitan Works. 8,596.82

1 - 306 H.P. 24 x 24 Horizontal Engine, manufactured by the Harrisburg Foundry & Machine Works, installed at the Citizens Works. 9,458.06

1 - 306 H.P. 24 x 24 Horizontal Engine, manufactured by the Harrisburg Foundry & Machine Works, installed at Wythe Avenue Station. 10,127.90

3395-3397

ENGINE EQUIPMENT IN PLACE
YEAR ENDED DECEMBER 31ST, 1922.

Location (a)	Year Installed (b)	Type of Engine (c)	Dimensions of Cylinders (d)	Name of Maker (e)	Type of Drive (f)	Usual Speed R.P.M. (g)	Rated H.P. per Engine (h)	Number of Engines (i)	Net Cap. Rated H.P. (j)
...ne Works	1907	Horizontal	14 x 16	S. F. Sturtevant Co.	Belt	266	175	1	175
	1906	"	16 x 16	" " "	"	256	190	1	190
	1911	Turbine	- - - -	Terry Turbine Engine Co.	Direct	3470	211	2	422
	1918	"	- - - -	" " "	"	3600	105	1	105
	1908	Horizontal	13 x 16	Buckeye Engine Co.	"	150	125	1	125
	1908	Vertical	12 x 12	N. Y. Safety Steam Power Co.	"	125	125	1	125
	1906	Horizontal	15½ x 16	Buckeye Engine Co.	"	200	150	1	150
	1918	"	15½ x 16	" " "	"	"	"	"	"
	1911	"	(15½ x 24	" " "	"	175	240	1	240
			(24½ x 24	" " "	"	"	"	"	"
	1906	Vertical	9 x 9	Greenfield Engine Co.	Belt	125	15	1	15
	1906	"	7 x 9	F. G. & A. F. Rowland	"	100	11	1	11
	1906	Horizontal	7 x 10	Mead-Morrison Mfg. Co.	Direct	170	25	1	25
	1918	Vertical	14 x 16	N. Y. Safety Steam Power Co.	"	150	150	1	150
	1918	"	6 x 6	Greenfield Engine Co.	Belt	100	8	1	8
	1918	Turbine	- - - -	Terry Turbine Engine Co.	Direct	3000	46	1	46
	1921	"	- - - -	S. F. Sturtevant Co.	"	3160	200	4	800
	1921	Horizontal	13 x 24	Buckeye Engine Co.	"	188	218	1	218
	1921	Vertical	9 x 9	Greenfield Engine Co.	Belt	188	15	1	15
	1922	Turbine	- - - -	Terry Turbine Engine Co.	Direct	3000	65	2	130
	1922	"	- - - -	" " "	"	3600	65	2	130
	1921	"	- - - -	Allbergar Pump Company	"	3100	46	2	92
A	1922	Horizontal	12 x 15	Mead-Morrison Mfg. Co.	"	200	75	1	75
B	1922	Vertical	9 x 9	Godfrey Keeler Co.	Belt	200	25	1	25
C	1922	Horizontal	24 x 24	Harrisburg Foundry & Machine Wks.	Direct	178	304	1	304
ton Works	1918	Vertical	16 x 18	N. Y. Safety Steam Power Co.	Direct	80	100	1	100
	1907	Horizontal	13 x 16	Buckeye Engine Co.	"	188	125	1	125
	1908	Vertical	12 x 12	N. Y. Safety Steam Power Co.	"	100	75	1	75
	1907	"	7½ x 9	National Meter Co.	"	200	25	1	25
	1908	Horizontal	9 x 12	Mead-Morrison Mfg. Co.	"	180	25	1	25
	1907	Vertical	8 x 9	Greenfield Engine Co.	Belt	240	25	1	25
	1908	Horizontal	16½ x 24	Buckeye Engine Co.	"	150	250	2	500
	1897	Vertical	12 x 12	N. Y. Safety Steam Power Co.	Direct	125	125	1	125
	1909	Turbine	- - - -	Terry Turbine Engine Co.	"	3600	10	1	10
	1918	Horizontal	6½ x 9	C. N. Hunt Co.	"	80	8	1	8
	1918	Vertical	10 x 12	N. Y. Safety Steam Power Co.	"	150	60	1	60
	1920	Type K 6	- - - -	S. F. Sturtevant Co.	"	3500	350	2	700
	1921	Vertical	8½ x 8	Greenfield Engine Co.	Belt	188	10	1	10
...eum Works	1903)								
	1904)	Vertical	13 x 13	N. Y. Safety Steam Power Co.	Direct	140	80	2	160
	1918	"	13 x 13	" " "	"	125	80	1	80
	1906	Horizontal	16½ x 24	Buckeye Engine Co.	Belt	164	250	1	250
	1908	Vertical	6 x 6	S. F. Sturtevant Co.	"	288	20	1	20
	1910	Horizontal	13 x 16	Erie City Iron Works	Direct	160	80	1	80
	1902)								
	1903)	Vertical	12 x 12	N. Y. Safety Steam Power Co.	"	130	65	2	130
	1904)								
	1908	Horizontal	15½ x 24	Buckeye Engine Co.	"	150	125	2	250
	1906	"	13 x 16	" " "	"	150	125	1	125
	1893	Vertical	12 x 16	Atlantic Steam Engine Works	Belt	125	80	1	80
	1904	Horizontal	10 x 12	Mead-Morrison Mfg. Co.	Direct	180	60	1	60
	1904	Vertical	8 x 8	Donegan & Swift	Belt	200	15	1	15
	1910	Turbine	- - - -	Terry Turbine Engine Co.	Direct	3600	65	1	65
	1918	Vertical	10 x 12	N. Y. Safety Steam Power Co.	"	150	60	1	60
	1916	Horizontal	13 x 16	Harrisburg Foundry & Machine Wks.	"	150	125	1	125
	1917)								
	1917)								
	1918)	Type G4	- - - -	Terry Turbine Engine Co.	"	3600	125	4	500
	1918)								
	1919	Type G4	- - - -	" " "	"	3500	125	1	125
	1919	" G4	- - - -	" " "	"	3500	125	1	125
	1920	Horizontal	10 x 12	Armington & Sims	Belt	244	80	1	80
	1920	Type K 6	- - - -	S. F. Sturtevant Co.	Direct	3500	250	3	750
	1921	Horizontal	18½ x 24	Buckeye Engine Co.	"	150	250	1	250
...burgh. Works	1906	Horizontal	18½ x 24	Buckeye Engine Co.	Belt	151	250	2	500
	1906	"	13 x 16	" " "	Direct	80	150	1	150
	1898	"	12 x 16	Phoenix Iron Works	Belt	80	80	1	80
	1904	Vertical	8 x 8	Donegan & Swift	"	120	15	1	15
	1908	"	8 x 9	Greenfield Engine Co.	"	150	15	1	15
	1909	"	8 x 9	" " "	"	150	15	1	15
	1910	Horizontal	8 x 10	S. F. Sturtevant Co.	Direct	250	25	1	25
	1912	Vertical	6 x 6	Greenfield Engine Co.	Belt	150	10	1	10
	1918	Horizontal	10 x 12	Armington & Sims	Direct	175	80	1	80
	1918	"	8 - 8	S. F. Sturtevant Co.	"	3500	125	2	250
	1918	"	8 - 8	" " "	"	3500	125	2	250
	1918	"	Pen.	Terry Turbine Engine Co.	"	3500	125	1	125
	1919	"	Pen.	" " "	"	"	"	"	"
	1919	"	10 x 12	C. N. Hunt Co.	"	80	125	1	125
	1920	"	13 x 16	Buckeye Engine Co.	"	150	125	1	125
	1921	Turbine	8 - 8	S. F. Sturtevant Co.	"	3500	125	1	125
Equity Works	1918	Vertical	13 x 12	N. Y. Safety Steam Power Co.	Direct	160	80	1	80
	1898	Horizontal	14 x 18	James Boyce & Co.	Belt	128	60	2	120
	1906	Vertical	10 x 12	N. Y. Safety Steam Power Co.	Direct	180	80	2	160
	1920	"	12 x 12	" " "	"	160	80	1	80
B	1922		12 x 12			188	80	1	80
Metrop. Works	1918	Horizontal	13 x 24	Harrisburg Foundry & Machine Wks.	Direct	188	125	1	125
	1911	Type C	- - - -	Terry Turbine Engine Co.	"	3600	211	7	1477
	1911	Horizontal	13 x 24	Buckeye Engine Co.	"	188	125	8	1000
	1918	Vertical	9 x 9	S. F. Sturtevant Co.	"	288	60	1	60
	1918	Re-entry	- - - -	Westinghouse Elec. & Mfg. Co.	"	3600	188	8	1504
	1917	Type G4	- - - -	Terry Turbine Engine Co.	"	3600	125	1	125
	1910	Type K 6	- - - -	S. F. Sturtevant Co.	"	3160	250	1	250
E	1922	Horizontal	12 x 15	Mead-Morrison Mfg. Co.	"	200	75	1	75
	1921	Turbine	- - - -	Allbergar Pump & Cond. Co.	"	3570	70	1	70
	1921	"	- - - -	" " "	"	3600	80.4	8	643.2
12th St. Sta.	1918	Horizontal	(14½ x 24	Buckeye Engine Co.	Direct	178	280	2	560
			(24½ x 24						
	1921	Horizontal	(14½ x 24	" " "	"	178	280	1	280
			(24½ x 24						
3rd Ave. Sta.	1908	Horizontal	16 x 18	Erie City Engine Co.	Direct	180	150	1	150
	1909	"	16½ x 24	Buckeye Engine Co.	"	178	240	1	240
	1911	"	17½ x 24	" " "	"	178	280	1	280
Front St. Sta.	1891	Vertical	14 x 14	Eagle Engine & Boiler Works	Direct	180	80	1	80
	1894	Horizontal	12 x 12	Atlantic Steam Engine Works	Belt	80	80	1	80
	1894	"	10 x 12	Porter Engine Co.	"	80	80	1	80
Rutledge St. Sta.	1898	Vertical	12 x 12	N. Y. Safety Steam Power Co.	Direct	110	85	1	85
	1904	"	14 x 20	Pittsburg Steam Engine Co.	"	128	115	1	115
Scythe Ave. Sta.	1911	Vertical	16½ x 24	Buckeye Engine Co.	Direct	178	240	3	720
	1908	Horizontal	15½ x 24	" " "	"	188	150	1	150
F	1922	"	24 x 24	Harrisburgh Foundry & Machine Wks.	"	178	304	1	304
Seaside St. Sta.	1909	Horizontal	16 x 16	Erie City Engine Co.	Direct	188	188	1	188
	1894	Vertical	10 x 12	Oil City Boiler Works	"	130	80	1	80
Belmont Ave. Sta.	1908	Vertical	12 x 14	N. Y. Safety Steam Power Co.	Direct	188	65	2	130
Jamaica Station	1899	Vertical	8 x 9	Oil City Boiler Works	Direct	188	36	2	72
TOTAL								168	19,888.2

CITIZENS WORKS:
A. 1 - 75 H.P. Mead-Morrison Mfg. Co. Engine installed during 1922
B. 1 - 20 H.P. Godfrey Keeler Co. Engine installed during 1922.
1 - 85 H.P. N. Y. Safety Steam Power Co. Engine withdrawn during 1922.
1 - 86 H.P. Mead-Morrison Mfg. Co. Engine withdrawn during 1922.
1 - 12 H.P. Ransome Concrete Machinery Co. Engine withdrawn during 1922.
C. 1 -304 H.P. Harrisburg Foundry & Machine Wks. Engine installed during 1922.

FULTON WORKS:
1 - 10 H.P. Turbine corrected from Buffalo Steam Pump Co. to Terry Turbine Engine Co.

EASTERN WORKS:
1 -250 H.P. Buckeye Engine withdrawn during 1922.
1 - 80 H.P. N. Y. Safety Steam Power Co. Engine withdrawn during 1922.
6 - Terry Turbines corrected from K100 to K500 H.P.M.
1 - Terry Turbine corrected from Type C to Type G4.

EQUITY WORKS:
B. 1 - 20 H.P. N. Y. Safety Steam Power Co. Engine installed during 1922.
2 - 20 H.P. each N. Y. afety Steam Power Co. Engines corrected to 80 H.P. each.

METROP. WORKS:
E. 1 - 75 H.P. Mead-Morrison Mfg. Co. Engine installed during 1922.

FULTON WORKS:
1 - 8 x 8 - 10 H.P. Engine corrected to 8½ x 8.

EASTERN WORKS:
1 - 60 H.P. Mead-Morrison Mfg. Co. Engine withdrawn during 1922.

METROP. WORKS:
1 -250 H.P. Buckeye Engine withdrawn during 1922.

METROP. WORKS:
F. 1 -300 H.P. Harrisburg Foundry & Machine Wks. Engine installed during 1922.

There is one instrument used in connection with a low pressure turbine at our Citizens works. There is one internal combustion 80 H.P. (Bash) gas engine direct connected to one General Electric continuous current electric generator at our Fulton works. There are no condensing engines at any of our plants.
None of the foregoing apparatus was incapacitated for service at the close of the year.

3398

475. WATER-GAS SETS (143a).

1. Show hereunder the particulars called for concerning the water-gas sets in the respondent's plants at the close of the year

Line No.	Location. (a)	Number of sets. (b)	Year installed. (c)	Maker. (d)	Maker's size number. (e)	Type. (f)	Height (g)	Diam (h)	Grate Surface (sq. ft.) (i)	24-hour capacity (cu. ft.) (j)
1										
2										
3										
4										
5										
6	See slip attached									
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19	Totals									

476. COAL GAS WORKS (223).

2. State hereunder the location, date of construction, and the 24-hour capacity of each of the several coal gas plants of the respondent, showing the number and type of furnace, of benches and of retorts, and the number of retorts per bench.

21 None

3. State the average size of yard connections in the several plants

34 24 inches

4. State whether or not any of the gas-making apparatus described under inquiries 1 and 2 was incapacitated for service or temporarily out of service at the close of the year. If so, specify such apparatus hereunder.

40 None

5. Describe fully hereunder (stating cost and period of service) any and all retorts, generators, carburetors and superheaters installed or retired within the year

46 GENERATORS:

50 1 - 11' diameter generator, manufactured by the Bartlett Hayward Company, installed at the Nassau Works. 10,920.58

53 GENERATORS:

55 1 - Oval Type Mayer Twin Generator, manufactured by the Bartlett Hayward Company, withdrawn from Nassau Works. 2,500.00

WATER GAS SETS

YEAR ENDED DECEMBER 31, 1922.

(a) LOCATION OF PLANT	(b) Number of Sets	(c) Year Installed	(d) Maker	(e) Maker's Size Number	(f) Type	*(g) Height	*(h) Diameter	(i) Grate Surface (sq.ft.)	x(j) 24-hour Capacity M cu.ft.
Fifth & Hoyt Sts.	4	1906	Bartlett Hayward Co.	12'0"	Williamson	18' 6"	12'	73.40	
" " " "	3	1921	" " "	12'0"	3-shell	18'	12'	73.40	16,000
Nevins & Degraw Sts.	6	1907	" " "	12'0"	Williamson	18' 6"	12'	73.40	13,000
Kent Ave. & Cross St.	1	1902	" " "	8'2"	Mayer	16'11½"	8'2 x 16'2	55.54	
" " " " "	2	1904	" " "	8'8"	"	16'11½"	8'8 x 16'8	66.36	
" " " " "	4	1908	" " "	12'0"	Williamson	18' 6"	12'	73.40	21,000
" " " " "	1	1920	" " "	12'0"	3-shell	18'	12'	73.40	
" " " " "	1	1922	" " "	11'0"	"	16'11½"	11'	63.60	
Foot of No. 12th St.	2	1904	" " "	8'8"	Mayer	16' 6"	8'8 x 16'8	66.36	
" " " " "	8	1908	" " "	12'0"	Williamson	18' 6"	12'	73.40	29,000
" " " " "	2	1919	" " "	12'0"		19' 8"	12'	63.62	
Maspeth & Porter Aves.	4	(1-1920 (1-1901 (2-1893	United Gas Imp. Co.	8'6"	U. G. I.	2---14' 2---15'	8' 6" 8' 6"	33.00	2,500
12th St. & Gowanus Canal	8	(7-1910 (1-1917	Bartlett Hayward Co.	12'0"	Williamson	19' 8"	12'	63.62	24,000
" " " " "	1	1920	" " "	12'0"	"	19' 8"	12'	73.40	
	47								105,500

*Height and diameter of generators.
x Maximum rated capacities of apparatus in use, making no allowance for cleaning and repairs or possible accidents.
1 Mayer Generator withdrawn from Nassau Works within the year.
6 -JC.- 1 3-shell generator installed at Nassau Works within the year.
2/16/23. None of the foregoing apparatus was incapacitated for service at the close of the year.

3400

1. Show hereunder, for each of the principal classes of apparatus which the respondent had in place, the number of units and total capacity at the beginning of the year, the number and the capacity of units put in place during the year, the number and capacity of units withdrawn from service during the year and the number of units and the total capacity, the maximum individual capacity, and the minimum individual capacity at the close of the year. This schedule does not include boilers and engines for which see folios 34 and 35.

State capacity in accordance with the following designations: Among C. of gas per hour. Among H. of gas per 24 hours. C=gallons per hour.

Line No.	Class of Apparatus (a)	In Place at the Beginning of the Year. Number of units. (b)	In Place at the Beginning of the Year. Total capacity. (c)	Installed within the Year. Number of units. (d)	Installed within the Year. Total capacity. (e)	Withdrawn within the Year. Number of units. (f)	Withdrawn within the Year. Total capacity. (g)	In Place at the Close of the Year. Number of units. (h)	In Place at the Close of the Year. Total capacity. (i)	In Place at the Close of the Year. Maximum individual. (j)	In Place at the Close of the Year. Minimum individual. (k)
1	Charging machines										
2	Drawing machines										
3	Compressors										
4											
5	Exhausters	\									
6											
7	Condensers	)									
8	Tar extractors	)									
9	Scrubbers	)									
10	Washers	)									
11	Purifiers	)									
12	Station meters	\									
13	Governors										
14	Oil pumps										

See slip attached

EXHAUSTERS:

1 - 756,600 cu. ft. Exhauster, manufactured by the Connersville Blower Company, installed at the Citizens Works. 11,169.72

1 - 756,600 cu. ft. Exhauster, manufactured by the Connersville Blower Company, installed at the Wythe Avenue Station. 10,429.48

PURIFIERS:

4 - 36 x 44 by 13'4" steel Purifier Boxes, manufactured by the Bartlett Hayward Company, installed at the Citizens Works. 300,623.25

4 - 55 x 26'8" x 3'6" steel Purifier Boxes, manufactured by the Bartlett Hayward Company, installed at the Williamsburgh works. 222,401.27

TAR PUMPS:

2 - 6 x 4 x 10 Pumps, manufactured by the M. T. Davidson Company, installed at the Citizens Works. 716 01

PUMPS - GENERAL:

1 - 16 x 10½ x 18 Pump, manufactured (1921) by the M. T. Davidson Company, installed at the Nassau Works. 1,425.00

TAR TANKS:

1 - 16' diameter by 14'6" high steel Separating Tank, manufactured by C. Cunningham, installed at the Williamsburgh Works. 1,945.57

[illegible]:

1 - 208,300 cu. ft. Exhauster, manufactured by Wilbraham Bros., withdrawn from Citizens Works. 1,600.00

1 - 700,000 cu. ft. Exhauster, manufactured by the Connersville Blower Company, withdrawn from Wythe Avenue Station. 3,400.00

CONDENSERS:

1 - 3,000,000 cu. ft. Condenser, manufactured by the Bartlett Hayward Company, withdrawn from Citizens Works. 3,900.00

PURIFIERS:

4 - 24' x 24' x 3'6" Steel Purifier Boxes, manufactured by the . D. Wood Company, withdrawn from Williamsburgh works.

4 - 24' x 24' x 3'6" Steel Purifier Boxes, manufactured by the 30,500.00 Bartlett Hayward Company, withdrawn from Williamsburgh Works.

PUMPS - GENERAL:

1 - 14 x 16 x 20 Pump, manufactured by M. T. Davidson Company, withdrawn from Metropolitan Works. 1,950.00

SCRUBBERS:

3 - Shaving Scrubbers, manufactured by the Bartlett Hayward Company, installed at the Citizens Works. 24,399.45

STATION METERS:

2 - 16' Station Meters, manufactured by D. McDonald & Co., installed at the Citizens Works. 15,945.96

2 - 16' Station Meters, manufactured by D. McDonald & Co., installed at the Williamsburgh Works. 37,892.89

3401-3404

AUXILIARY WORKS APPARATUS - 1 9 3 2.

(a) Class of Apparatus	In Place at the Beginning of Year		Installed Within the Year		Withdrawn Within the Year		In Place at the Close of the Year			
	No. of Units (b)	Total Capacity (c)	No. of Units (d)	Total Capacity (e)	No. of Units (f)	Total Capacity (g)	No. of Units (h)	Total Capacity (i)	Maximum Individual (j)	Minimum Individual (k)
Exhausters	56	23,175,400	2	1,517,200	2	908,500	* 56	24,127,920	800,000	7,000
Condensers	38	106,300,000	-	- - - - -	1	3,000,000	A 37	104,300,000	6,000,000	750,000
Tar Extractors	18	107,000,000	-	- - - - -	-	- - - - -	18	107,000,000	6,000,000	5,000,000
Scrubbers	4	82,000,000	3	9,000,000	-	- - - - -	B 37	94,000,000	3,000,000	1,500,000
Purifiers	70	80,500,000	8	42,000,000	8	4,000,000	C 70	121,500,000	6,000,000	500,000
Station Meters	26	5,215,664	4	860,000	-	- - - - -	D 30	4,216,831	215,000	37,500
Governors	16	- - - - -	-	- - - - -	-	- - - - -	16	- - - - -	- - - - -	- - - -
Oil Pumps	18	267,702	-	- - - - -	-	- - - - -	E 17	242,702	48,000	2,940
Oil Heaters	22	- - - - -	-	- - - - -	-	- - - - -	22	- - - - -	- - - -	- - - -
Tar Pumps	40	215,189	2	7,834	-	- - - - -	F 48	341,739	24,600	292
Pumps - General	148	2,937,243	1	24,500	1	90,000	G143	2,777,827	120,000	90
Oil Storage Tanks	58	6,404,011	-	- - - - -	-	- - - - -	58	6,404,011	675,000	10,000
Tar Tanks	65	2,271,075	1	21,800	-	- - - - -	H 63	2,085,875	225,000	500

Exhauster capacity increased 343,620 cu.ft.
Condenser 1,000,000 cu.ft.
Scrubber 3,000,000 cu.ft.
Purifiers 3,000,000 cu.ft.
Station meter 141,167 cu.ft.

- 1 . - General
- 7 .
-13 - .
- 3 . , deducted.

482. GAS HOLDERS (222).

1. Show hereunder the particulars called for concerning gas holders at the works or outlying stations at the close of the year. Relief holders as well as those used for storage are to be included in this schedule; but any holders used for relief should be so distinguished by a foot-note or otherwise. Indicate in the last column which holders, if any, were incapacitated for service or temporarily out of service at the close of the year.

Line No.	Location (a)	Number (b)	Capacity (M. cu. ft.) (c)	Year built (d)	Builder and Type (e)	Tank brick, steel or concrete (f)	No. of lifts (g)	Foundation (h)	Incapacitated, etc. (i)
1									
2									
3									
4									
5									
6									
7									
8									
9	See slip attached								
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23	Total								

2. *State the number of holders installed within the year None; the number retired ; and full particulars (including cost and period of service) of all holders installed or retired within the year.

484. GAS APPLIANCES (236).

3. Show hereunder the particulars called for concerning gas ranges, cookers and all other appliances (specifying same) connected with respondent's distribution system, whether owned by consumer or hired from the respondent. In column (c) show separately the number of appliances re-installed (in red) and the number newly installed. In column (d) show separately the number temporarily withdrawn (in red) and the number permanently removed. "Capacity" means gas required per hour with all the burners of appliances in full use.

Line No.	Appliance (a)	Number of Appliances Owned. At beginning of year. (b)	Installed on consumers' premises during year. (c)	Removed from consumers' premises during year. (d)	Appliances at Close of Year. Owned by respondent. Number. (e)	Owned by respondent. "Capacity." (f)	Total connected (estimated). Number. (g)	Total connected (estimated). "Capacity." (h)	Number temporarily disconnected at the close of the year; held in capital account. (i)	Number sold in the year. (j)
41	Ranges									115112
42	Cookers									5262
43	Water heaters									185 0
44	Broilers									
45	Ovens									
46	Heating appliances									
47	Other cooking and domestic appliances									6825
48										21020
49										
50	Laundry stoves									
51	Tailors' stoves									72
52	Engines									36
53	Other industrial appliances:									
	Conveyors									1553
54	Heaters									5.0
55	Boilers ovens									11
56	Steam Boilers									26
57	Total									41124

3406

GAS HOLDERS

(RELIEF)

YEAR ENDED DECEMBER 31, 1922.

(a) LOCATION	(b) Number	(c) Capacity (M.cu.ft.)	(d) Year Built	(e) Builder and Type	(f) Tank brick, steel or concrete	(g) No. of lifts	(h) Foundation	(i) Incapacitated, etc.
Fifth & Smith Streets	1	246	1889	Bartlett Hayward Co.	Brick	2	Concrete	None
Degraw, Nevins & Third Av.	1	100	1882	Thos. F. Rowland	Steel	2	"	"
Kent Ave. & Cross Street	1	107	1891	Bartlett Hayward Co.	"	2	"	"
" " " " "	1	255	1902	" " "	"	2	"	"
Kent Ave. & No. 12th St.	1	315	1863	Jesse Starr & Co.	Brick	2	"	"
" " " " "	1	306	1868	Camden Iron Works	"	2	"	"
Maspeth & Porter Avenues	1	430	1893	Laurel Iron Works	"	3	"	"
12th St. & Gowanus Canal	1	105	1903	Bartlett Hayward Co.	Steel	2	"	"
" " " " "	1	320	1872	Hoey, Kennedy & Co.	Brick	2	"	"
T O T A L	9	2,184						

There were no relief holders installed or retired within the year.

GAS HOLDERS

YEAR ENDED DECEMBER 31, 1922.

(a) Location	(b) Number	(c) Capacity (M.cu.ft.)	(d) Year Built	(e) Builder and Type	(f) Tank Brick, Steel or concrete	(g) No.of lifts	(h) Foundation	(i) Incapacitated, etc.
Third Ave. & Degraw Street	1	985	1887	Bartlett, Hayward Co.	Brick	3	Concrete	None
Degraw, Nevins & Third Ave.	1	252	1878	Continental Iron Works	"	2	"	"
" " " " "	1	284	1878	" " "	"	2	"	"
Fifth & Smith Streets	1	493	1889	Bartlett Hayward Co.	"	2	"	"
" " "	1	245	1889	" " "	"	2	"	"
12th St. & Gowanus Canal	1	370	1888	R. D. Wood & Company	"	2	"	"
" " " "	1	575	1891	" " " "	Steel	3	"	"
" " " " "	1	5,000	1904	Bartlett, Hayward Co.	"	5	"	"
Plymouth & Gold Streets	1	296	1851	Jesse Starr & Co.	Brick	2	"	"
" " " "	1	299	1851	" " " "	"	2	"	"
" " " "	1	301	1851	" " " "	"	2	"	"
Front & Bridge Streets	1	580	1867	Continental Iron Works	"	2	"	"
" " " "	1	1,146	1890	Logan Iron Works	"	3	"	"
Keap Street & Kent Avenue	1	370	1872	Continental Iron Works	"	2	"	"
#39 Skillman Street	1	304	1875	Jesse Starr & Co.	"	2	"	"
Rutledge Street & Kent Ave.	1	1,056	1886	Bartlett Hayward Co.	"	2	"	"
#5 Skillman Street	1	553	----	- - - - - - - - - - - -	"	3	"	"
" " "	1	539	1891	Bartlett Hayward Co.	Steel	3	"	"
Kent Ave. & No. 12th Street	1	460	1884	Continental Iron Works	Brick	3	"	"
" " " " " "	1	1,100	1888	Logan Iron Works	"	3	"	"
Wythe Ave. & No. 12th Street	1	5,000	1903	Bartlett Hayward Co.	Steel	5	"	"
Berry & North 12th Streets	1	5,000	1906	" " "	"	5	"	"
Scholes & Bogart Streets	1	1,499	1892	" " "	"	3	"	"
Williams & Belmont Avenues	1	3,250	1903	" " "	"	4	"	"
Beaver & Church Sts., Jamaica	1	500	1898	" " "	"	3	"	"
Ashford St. & Atlantic Ave.	1	500	1892	Logan Iron Works	"	3	"	
T O T A L	26	30,957						

There was one (1) 100,000 Cu. Ft. Holder withdrawn from Ashford St. & Atlantic Ave. within the year.
There were no holders installed within the year. (Installed 1885 - Cost $35,600.00)

482. GAS HOLDERS (222).

1. Show hereunder the particulars called for concerning gas holders at the works or outlying stations at the close of the year. Relief holders as well as those used for storage are to be included in this schedule; but any holders used for relief should be so distinguished by a foot-note or otherwise. Indicate in the last column which holders, if any, were incapacitated for service or temporarily out of service at the close of the year.

Line No.	Location. (a)	Number. (b)	Capacity (M cu. ft.) (c)	Year built (d)	Builder and Type. (e)	Tank brick, steel or concrete. (f)	No. of lifts (g)	Foundation. (h)	Incapacitated, etc. (i)
1									
2									
3									
4									
5									
6									
7									
8									
9	See slip attached								
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23	Total								

2. State the number of holders installed within the year ... the number retired ... and full particulars (not stating cost) and period of service of all holders installed or retired within the year.

484. GAS APPLIANCES (236).

3. Show hereunder the particulars called for concerning gas ranges, cookers and all other appliances specifying same connected with respondent's distribution system, whether owned by consumer or hired from the respondent. In column (e) show separately the number of appliances re-installed in each and the number newly installed. In column (g) show separately the number temporarily withdrawn (in rest) and the number permanently removed. "Capacity" means gas required per hour with all the burners of appliance in full use.

Line No.	Appliance (a)	Number of Appliances Owned: At beginning of year. (b)	Installed on consumers' premises during year. (c)	Removed from consumers' premises during year. (d)	Appliances at Close of Year: Owned by Respondent: Number (e)	Owned by Respondent: "Capacity" (f)	Total Connected (Estimated): Number (g)	Total Connected (Estimated): "Capacity." (h)	Number temporarily disconnected at the close of the year; held in capital account. (i)	Number sold in the year. (j)
41	Ranges									4542
42	Cookers									5262
43	Water heaters									1857
44	Broilers									
45	Ovens									
46	Heating appliances									6825
47	Other cooking and domestic									2020
48	appliances									
49										
50	Laundry stoves									77
51	Tailors' stoves									36
52	Engines									
53	Other industrial appliances									1553
54	Confectioners ovens									11
55	Bakers ovens									11
56	Steam Boilers									20
57	Total									41211

Nil. Nil. Nil.

DEFENDANTS' EXHIBIT 59

Kings County Lighting Company

Cost of Production and Distribution and the Result of Operations for the Year Ended December 31, 1923

Cost of Production:	Quantity	Price	Amount	Cost per M c. f. made	Material for M c. f. made
Generator Fuel	29,995,141 Tons	10.062 T.	$301,814.14	$.1526	33.98 lb.
Boiler Fuel Solid	4,626,106 "	9.295 "	43,012.28	.0218	5.24 "
Boiler Fuel Water Gas Tar	505,500 Gal.	.071219 G.	36,005.17	.0182	.25 Gal.
Total Fuel			$380,831.59	.1926	
Gas Oil	5,604,166 Gal.	.052089 G.	291,919.01	.1476	2.83 Gal.
Water	.....	.....	3,398.51	.0017	
Iron Oxide	21,080 Bu.	.30416	6,411.90	.0032	
Sundries Supplies	.....	.....	542.50	.0003	
Total Material			$683,103.51	.3454	
Residuals—Water Gas Tar Produced	272,046 Gal.	.051737 G.	14,075.10 R.	.0071 R.	
Drip Oil	.....	.....	2,106.02 R.	.0011 R.	
Total			$16,181.12 R.	.0082 R.	
Net Material			$666,922.39	.3372	
Gas Making Labor			$107,378.37	.0543	
Total Labor and Material			774,300.76	.3915	
Repair Labor and Material			69,932.86	.0354	
Miscellaneous Works Expense			25,698.04	.0130	
Gas Storage			22,569.47	.0114	
Total Cost of Production—Forward	1,977,410,000	cu. ft.	$892,501.13	.4513	
Decrease Gas On Hand	96,000	cu. ft.			
Used by Company	4,704,600				
Gas Sales, to Consumers	1,794,969,870				
Total	1,799,578,470				
"Unaccounted for" due to condensation, leakage, slow meters, etc.	177,831,530	(8.99%)			
	1,977,410,000				

("R" denotes figures in red.)

Cost of Production and Distribution—Continued

[fol. 3411]

	Amount	Cost per M c. f. sold
Total cost of Production forward—Cost per M cubic feet sold	$892,501.13	.4973
Cost of Distribution and Other Expenses:		
Transmission Pumping	1,932.75	.0011
Distribution Superintendence	10,584.03	.0059
Distribution Supplies and Expenses	8,371.84	.0047
Meter and Installation Work	26,179.25	.0146
Work on Consumers' Premises	22,829.06	.0127
Repairs Mains	28,804.98	.0160
Repairs Services	12,898.98	.0072
Repair Meters	28,913.07	.0161
Repairs Appliances	167.25	.0001
Repairs General Structures	535.30	.0003
Repairs Distribution Tools	2,419.89	.0013
Street Lighting Expenses	915.94	.0005
Commercial Expenses	173,884.94	.0966
Salaries and Expenses General Office	72,751.18	.0406
General Law Expenses	16,648.34	.0093
Miscellaneous General Expenses	36,772.90	.0204
Insurance	17,587.34	.0098
Accidents and Damages	2,746.53	.0015
General Stationery	16,142.39	.0090
Undistributed Adjustments	118.43	.0000
Duplicate Charge—Credits	(R.) 6,115.98	.0034 (R.)
Uncollectible bills	9,409.11	.0053
Total Cost of Distribution, etc.	$484,497.52	.2689
Plant Withdrawn from Service	$53,990.21	.0300

Taxes:				
Real Estate Land	$997,000.00			
Improvements	1,872,000.00			
Total		$78,610.00		
Less Amount Charged to Non-Operating Tax		7,821.33		
			$70,789.27	.0394
Special Franchise Tax	$1,953,000.00		53,512.20	.0298
State Gross Earnings Tax			12,088.34	.0067
Capital Stock Tax			1,906.99	.0011
Taxes on Dividends			2,690.22	.0016
Federal Income Tax			68,303.61	.0381
Total Tax			$209,290.63	.1167
Total Cost of Gas Sold			$1,640,279.49	.9138

("R" denotes figures in red)

[fol. 3412] DEFENDANTS' EXHIBIT No. 132

Brooklyn Works

Information from Mr. McIntyre, August 7, 1923

In 1895 the Brooklyn Works had:

	Capacity per day
32 benches of 6's for coal gas	1,440,000 c. f.
6 benches of 9's for coal gas	445,000
4 benches of 9's for oil gas	1,500,000
4 generators (3 running)	2,100,000
	5,485,000
	say
	5,500,000

The coal gas manufactured had a candle power of from 10 to 14 candles and was enriched to 22 or 25 candles by vaporizing naptha and introducing the vapor into the retort.

About 2½ gallons of naptha were used per thousand cubic feet. The total amount of gas thus produced was about 5 cubic feet per pound of coal.

The 6's were charged with 250 lbs. per charge.

The 9's were charged with 275 lbs. per charge.

All retorts were charged every 4 hours.

We, therefore, have for the 6's:

250# per charge x 5 cubic feet per pound x 6 charges per 24 hours x 6 retorts per bench x 32 benches	1,440,000 c. f.

And for the 9's:

275# per charge x 5 cubic feet per pound x 6 charges per 24 hours x 9 retorts per bench x 6 benches	445,000
*Each generator had a capacity of about 700,000 cubic feet per day—assuming one spare.	
3 Generators x 700,000 c. f.	2,100,000
4 benches of 9's equipped for oil gas had a capacity of	1,500,000
	5,485,000 c. f.

*The capacity of 700,000 cubic feet was the result of a three days' test made by McIntyre, who has this record.

[fol. 3413] DEFENDANTS' EXHIBIT No. 132A

The Brooklyn Union Gas Co. Rate Case

Citizens Works

Capacity, 1895

Information from Mr. R. J. Welch, August 1923

The daily capacity November 4, 1895, was . . 2,000,000 cu. ft.

In 1895 the Citizens Works had 3 benches of 6 retorts each. The retorts were 20 feet long and 20 inches in diameter and 2 generators.

The Capacity of the plant was based on the capacity that could be obtained from the benches. It was customary to run 2 generators and 3 benches.

On Dec. 29, 1895, the plant made 1,202,000 c. f.
On Dec. 23, 1896, the " " 1,293,000 c. f.

when running 2 benches (one down) and 2 generators.

Make per bench per day $\frac{1,200,000}{2} = 601,000$ or, 25,000 per bench per hour, or, 4,200 cubic feet per retort per hour.

At that rate of make the capacity of the plant would be 3 x 601,000 = 1,803,000 cubic feet, or, 2,000,000 cubic feet per day.

[fol. 3414] DEFENDANTS' EXHIBIT No. 132B

The Brooklyn Union Gas Co. Rate Case

Fulton Works

Capacity, 1895

Information from Mr. E. L. Byrne, June 24, 1923

The daily capacity November 4, 1895, was . . 2,000,000 cu. ft.

In 1895, the Fulton plant had 2 stacks of benches, 6 benches of 63 in one stack and 7 benches of 6's in the other stack; also 6 generators.

The average figures of make for the latter part of 1895 and the first part of 1896 show that using gas oil the make per bench per hour was about 20,000 cubic feet; using naptha the make per bench per hour was about 25,000 cubic feet; using half and half, the make per bench per hour was about 22,00 cubic feet.

The greatest make in either December, 1895 or January, 1896 was 3,600,000 cubic feet per 24 hours. It was customary to run 6 or 7 benches.

Mr. Hamilton is under the impression that the generator capacity was not quite equal to the bench capacity, and for that reason it was impossible to get the full make of the benches.

10 benches in operation x 20,000 cubic feet per hour x 24 hours = 4,800,000 cubic feet per day.

On this basis the capacity of the plant would be about 5,000,000 cubic feet per day.

Maximum Make 1895—Dec. 14th	3,412 M Cu. Ft.
" " 1896 " "	3,919 M " "
Average Make—December, 1895	3,188 M " "
" " " 1896	3,704 M " "

Plant consisted of 13 benches and 4 gasogenes.

(Information from E. L. Byrne, Supt., by telephone.)

[fol. 3415] DEFENDANTS' EXHIBIT No. 132 C

Nassau Works

Information from Mr. F. S. Benson, August 1923

The daily capacity November 4, 1895, was

Coal Gas	2,500,000 c. f.
Wilkinson process	2,500,000 c. f.
	5,000,000 c. f.

Records from Nassau Works show that from April 1893 to February 1896, inclusive, the minimum make per retort per day was 7,427 cubic feet, the maximum was 9,404 cubic feet, with an average of about 9,000 cubic feet per retort per day coal gas.

The plant consisted of:

24 benches of 6s =	144	retorts.
14 " " 9s =	126	"
Making a total of	270	retorts.

270 x 9,000 cubic feet per retort = 2,430,000 cubic feet per day.

Wilkinson process consisted of 4 generators and 5 through benches of 6's.

From October, 1892, to December, 1895, inclusive, the minimum make using naptha per retort was 61,442 cubic feet per day, the maximum 89,995 cubic feet per day, with an average of about 74,000 cubic feet per day.

30 x 74,000 cubic feet per day = 2,220,000 cubic feet per day.

Maximum Make 1895—Dec. 26th	2,252 M Cu. Ft.
In 1896 the make ran as high as	2,800 M Cu. Ft.

[fol. 3416] DEFENDANTS' EXHIBIT No. 132 D

Union Station

Capacity, 1895

Information from Mr. E. J. Byrne, August, 1923

The daily capacity November 4, 1895, was 500,000 c. f.

The Union Station had 2 generators and one bench of 4s and 2 benches of 2s, making a total of 8 retorts, and had a capacity of 3,300 cubic feet per hour per retort when using gas oil, or a plant capacity of 634,000 cubic feet per day.

Mr. E. J. Byrne states that the capacity of this plant was called 500,000 cubic feet per day.

[fol. 3417] DEFENDANTS' EXHIBIT No. 132 E

The Brooklyn Union Gas Co.

Rate Case

Williamsburg Works

Capacity, 1895

Information from Mr. C. A. Cross, August 8, 1923

The daily capacity November 4, 1895, was

Loomis process	5,500,000 c. f.
Coal Gas	800,000 c. f.
	6,300,000 c. f.

In 1895 the plant consisted of 8 generators and 20 benches of 6's, half depth, which manufactured gas by the Loomis process. In this process blue gas was made in the generators and oil gas was made in the retorts. The two were mixed at the outlet of the meters.

The first gas was made in this way November 4, 1891.

Previous to this time coal gas had been made on these benches which had specified capacity—by the Continental Iron Works who built them—of 1,000,000 cubic feet per day.

The plant also had 24 benches of 5's with a coal gas capacity of 800,000 c. f. per day.

The last coal gas was made April 6, 1894, but these 24 benches of 5's could have been used in November 1895.

In November, 1895, the plant made by the Loomis process

with 5 generators	2,561,000 c. f.
53 retorts	804,000 c. f.
	3,365,000 c. f.

which would make the capacity of the plant by the Loomis process, assuming the same rate and all 8 generators in operation, 5,384,000 c. f. per day. On December 14, 1895, the plant made by the Lommis process

with 5 generators	2,578,000 c. f.
53 retorts	954,000
	3,532,000 c. f.

which would make the capacity of the plant by the Loomis process, assuming the same rate and all 8 generators in operation, 5,384,000 c. f. per day. On December 14, 1895, capacity of the plant by the Loomis process in November, 1895, was 5,500,000 c. f. It is proper to assume all 8 generators in use since there was a large excess of retorts.

8-11-23.

[fol. 3418] DEFENDANTS' EXHIBIT No. 132 F

The Brooklyn Union Gas Co.

Rate Case

Maximum Make, 1895, Dec. 14th, 3,532 M Cu. ft.
In 1896 the following makes were recorded:

Sept.	16th	4,185	M	Cu. Ft
"	17th	4,165	"	"
Oct.	23rd	4,240	"	" "
"	24th	4,237	"	" "
Dec.	1st	4,263	"	" "
"	2nd	4,247	"	" "
"	3rd	4,220	"	" "
"	24th	4,224	"	" "

(Information from C. A. Cross, Engineer, by telephone.)

[fol. 3419]

DEFENDANTS' EXHIBIT No. 132 G

Made by Months of the Different Companies

From November, 1895, to September, 1896

	Nov., 1895	Dec., 1895	Jan., 1895	Feb., 1896	Mar., 1896	Apr., 1896
Brooklyn	49,180,000	54,324,000	49,878,000	42,806,000	41,322,000	32,775,000
Citizens	31,264,000	34,356,000	32,093,000	27,286,000	26,452,000	22,065,000
Fulton	90,841,000	98,813,000	95,035,000	80,925,000	79,370,000	66,924,000
Metropolitan	40,681,000	46,003,000	44,360,000	32,908,000	30,685,000	27,088,000
Nassau	63,268,000	81,565,000	78,315,000	65,253,000	61,867,000	52,174,000
Union (Citizens Sub.)	10,552,000	.....	.....	.....	.....	.....
Williamsburgh	87,213,000	96,219,000	94,322,000	73,608,000	69,776,000	60,365,000
Total	372,999,000	411,280,000	394,003,000	322,786,000	309,472,000	261,391,000

	May, 1896	June, 1896	July, 1896	Aug., 1896	Sept., 1896
Brooklyn	29,572,000	25,241,000	22,675,000	1,824,000	.....
Citizens	21,329,000	20,236,000	20,236,000	21,790,000	26,642,000
Fulton	61,088,000	53,286,000	47,766,000	48,004,000	63,990,000
Metropolitan	24,670,000	22,464,000	21,595,000	22,626,000	28,968,000
Nassau	49,449,000	45,294,000	43,303,000	47,439,000	60,923,000
Union (Cit. Sub.)	.....	.....	.....	.....	.....
Williamsburgh	60,174,000	58,576,000	64,470,000	86,524,000	107,351,000
Total	246,282,000	225,097,000	220,045,000	228,207,000	287,874,000

[fol. 3420] DEFENDANTS' EXHIBIT No. 132 H

Memorandum of Works' Capacity

Winter 1903-1904

Citizens	(Information from	E. I. de Souza)	3,000,000*
Fulton	("	" Alex. Hamilton)	7,000,000
Nassau	("	" F. S. Benson)	7,500,000
Wmsburgh	("	" C. A. Cross)	4,200,000
Equity	("	" F. B. Parke)	2,500,000
Metro	(	.....)	4,000,000**
Total	.....		28,200,000

2-8-23-20—AMC.

*Based on Maximum Make, December 16, 1903, of 2,717,000 Cu. Ft.
**Based on Maximum Make, Tuesday, January 12, 1904, of 3,880,000 Cu. Ft. (Maximum Make in December 1903 occurred on Thursday December 31, 1903—3,275,000 Cu. Ft.)

[fol. 3421]

DEFENDANTS' EXHIBIT 139

The Brooklyn Union Gas Company

Mark Wolff, New York Cit. Made by C. E. V. Date made: 5/2/24. This table comprises 2.
Source: Monthly Reports Meter Repair Dept.

New Meters Purchased During the Month of May, 1923

From the American Meter Company:

800	5-Lt. Meters	@ $12.00	Less 30%	Less 2%	=	$8.232	=	$6,585.60	Entered in Record of Meters Purchased.
20	10 " "	@ 16.00	"	"	"	"	=	10.976	= 219.52	@ —.
50	20 " "	@ 30.00	"	"	"	"	=	20.58	= 1,029.00	
50	30 " "	@ 44.00	"	"	"	"	=	30.184	= 1,509.20	Book in use.
	Total American Meter Co.								9,343.32	

From the Superior Meter Company:

1,200	5-Lt. Meters @ $8.40 Less 2%=$8.232=	9,878.40	@ $8.232.
	From the Lambert Meter Company:		
600	5-Lt. Meters @ $8.00 Less 2%=$7.84=	4,704.00	@ $7.84
	Grand total	$23,925.72	

[fol. 3422] DEFENDANTS' EXHIBIT 140

The Brooklyn Union Gas Co.

New Meters Purchased During the Month of June, 1923

CV-w-4.

Monthly Reports Meter Repair Dept.

	The American Meter Company:				
1,700	5-Lt. Meters @ 12.00 Less 30% Less 2%= $8.232=		$13,994.40	Entered in Record of Meters Purchased.	
110	10 " " 16.00 " " " " = 10.976=		1,207.36		
100	20 " " 30.00 " " " " = 20.58 =		2,058.00		
60	30 " " 44.00 " " " " = 30.184=		1,811.04		
1	600 " " 550.00 " " " " = 377.30 =		377.30		
	Total American Meter Company		$19,448.10		
	The Superior Meter Company:				
1,900	5-Lt. Meters @ $8.40 Less 2%=$8.232		15,640.80	@ $8.232.	
	The Lambert Meter Company:				
1,200	5-Lt. Meters @ $8.00 Less 2%=$7.84		9,408.00	@ $7.84.	
	Grand total		$44,496.90		

[fol. 3423] DEFENDANTS' EXHIBIT 141

The Brooklyn Union Gas Co.

Meters on Hand in Meter Repair Shop May 31, 1923

Regular Meters:

	Repaired and ready for use Repaired and ready for use	Undergoing repairs and to be repaired Undergoing repairs and to be repaired
3 Light	525	312
5 "	1,650	2,900
10 "	58	115
20 "	9	5
30 "	15	10
45 "	3	19
60 "	..	10
100 "	6	44
150 "	..	20
200 "	2	8
250 "	..	14
300 "	1	6
500 "	..	1
1,700 "	..	2
Total	2,269	3,466

Prepayment Meters:

3 Light	100	77
5 "	10	36
Total	110	113

[fol. 3424] DEFENDANTS' EXHIBIT 142

S. & V.
4/12/24.
Record of Meters Purchased.

The Brooklyn Union Gas Co.

Meters Purchased in 1895 and 1896

	Maker	3-light		5-light	
		Meter Nos.	Price	Meter Nos.	Price
1896					
July	Maryland Meter Co.	.....	.....	391,152	$5.45
	" " " ..	.....	.....	391,202	5.45
August	" " " ..	.....	.....	393,626	5.45
1895					
Nov.	J. J. Griffin & Co.	.....	.....	356,622B	5.09
"	" " " "	.....	.....	455,640	6.08
Dec.	" " " "	.....	.....	458,898	5.95
1896					
Jan.	American Meter Co.	.....	.....	992,764	5.98
1896					
July	Maryland Meter Co.	394,328	$4.30	.....	.....
Aug.	" " " ..	396,448	4.30	.....	.....
Dec.	" " " ..	448,519	4.30	.....	.....
1895					
Nov.	J. J. Griffin & Co.	450,921	4.80	.....	.....
Dec.	" " " "	463,642	4.75	.....	.....
1896					
Jan.	American Meter Co.	923,648	4.72	.....	.....

[fol. 3425] DEFENDANTS' EXHIBIT 143

Made by CEN.
Date made: 4/21/24.
Source: Operating Statements, Book No. 3.

The Brooklyn Union Gas Co.

Repairs of Gas Meters, Year 1923

	Amount for month	Amount for period
1923, January	$23,287 17	
February	23,381 23	$46,668 40
March	28,415 08	75,083 48
April	27,869 34	102,952 82
May	28,968 32	131,921 14
June	27,382 93	159,304 07
July	26,005 84	185,309 91
August	29,890 95	215,200 86
September	27,874 20	243,075 06
October	30,466 39	273,541 45
November	32,119 65	305,661 10
December	28,855 19	334,516 29
January to May		$131,921 14
June to December		202,595 15
Total for year		334,516 29

[fol. 3426] DEFENDANTS' EXHIBIT 144

The Brooklyn Union Gas Co.

Repairs to Gas Mains, Year 1923

	Amount for month	Amount for period
1923, January	$8,368.93	
February	10,243.67	$18,612.60
March	10,619.31	29,231.91
April	7,439.94	36,671.85
May	7,450.11	44,121.96
June	9,968.32	54,090.28
July	10,854.21	64,944.49
August	10,944.22	75,888.71
September	11,214.39	87,103.10
October	10,013.82	97,116.92
November	9,589.11	106,706.03
December	9,794.30	116,500.33
January to May		$44,121.96
June to December		72,378.37
Total for year		116,500.33

[fol. 3427] DEFENDANTS' EXHIBIT 145

The Brooklyn Union Gas Co.

Repairs to Services, Year 1923

	Amount for month	Amount for period
1923, January	$6,359.76	
February	6,501.00	$12,860.76
March	8,529.02	21,389.78
April	6,298.63	27,688.41
May	4,241.01	31,929.42
June	5,218.42	37,147.84
July	5,950.56	43,098.40
August	5,570.85	48,669.25
September	7,859.60	56,528.85
October	9,277.22	65,806.07
November	6,973.39	72,779.46
December	7,705.77	80,485.23
January to May		$31,929.42
June to December		48,555.81
Total for year		80,485.23

[fol. 3428] DEFENDANTS' EXHIBIT 146

The Brooklyn Union Gas Co.

Repairs to Distribution Tools, Year 1923

	Amount for month	Amount for period
1923, January	$1,189 05	
February	1,149 25	$2,338 30
March	1,189 90	3,528 20
April	1,235 11	4,763 31
May	1,651 35	6,414 66
June	1,401 46	7,816 12
July	1,091 37	8,907 49
August	1,084 00	9,991 49
September	1,242 07	11,233 56
October	1,787 34	13,020 90
November	2,079 79	15,100 69
December	1,532 13	16,632 82
January to May		$6,414 66
June to December		10,218 16
Total for year		16,632 82

[fol. 3429] DEFENDANTS' EXHIBIT 151

The Brooklyn Union Gas Company

Derivation of Percentage of Expenses Other Than Production Applicable to Subsidiary Companies in Year 1923

	M cu. ft.	Percentage of total
1. For cost to distribute exclusive of holder station expense:		
Sales to consumers 1923:		
Brooklyn Union	15,300,373.5	77.586
Subsidiaries	4,420,066.5	22.414
Newtown	1,641,870.7	8.326
Flatbush	1,263,728.9	6.408
Fourth Ward companies	1,514,466.8	7.680
Total sales of System to consumers	19,720,440.0	100.000
2. For holder station expense:		
Sales to consumers 1923:		
Brooklyn Union	15,300,373.5	90.993
Fourth Ward companies	1,514,466.8	9.007
Total	16,814,840.3	100.000

[fol. 3430] DEFENDANTS' EXHIBIT 152

The Brooklyn Union Gas Company

Operating Expenses, 1923, as Apportioned Between B. U. G. and Subsidiaries

General and Miscellaneous Expenses	Expenses 1923 as per books	Applicable to Subsidiaries	Applicable to B. U. G.	Cents per M cu. ft. sold
Salaries & expenses of gen'l officers	$127,692.15	$28,620.92	$99,071.23	.647508
" " " " off. clerks	216,898.25	48,615.57	168,282.68	1.099859
General office supplies & expenses	11,817.66	2,648.81	9,168.85	.059925
" " " " " G. O. Building	46,628.29	10,451.26	36,177.03	.236445
General law expenses	41,621.52	3,362.10	38,259.42	.250055
Miscellaneous general expenses	465,219.59	83,087.51	382,132.08	2.497534
Misc. general expenses—repairs of general structures	49,913.41	11,187.59	38,725.82	.253103
Insurance	136,126.87			
" Workmen's Compensation and other liability insur.	100,000.00	26,462.74	209,664.13	1.370320
Relief department and pensions	28,840.00	6,464.20	22,375.80	.146243
Cost of manufacturing residuals sold	60,925.17		60,925.17	.398193
General stationery and printing	21,483.65	4,815.35	16,668.30	.108940
Store expenses	126,453.30	28,022.87	98,430.43	.643320
Stable expenses	10,173.14		10,173.14	.066489
Automobile expenses	204,221.66		204,221.66	1.334749

Undistributed adjustments	4,596 87		4,596 87	.030044
Miscellaneous rent deductions	29,117 80		29,117 80	.190307
Rent expense	588 49		588 49	.003846
Joint operating expenses—debit	56,000 00	5,043 92	50,956 08	.333038
Joint facility rents	58,000 00	5,224 06	52,775 94	.344932
Rent for lease of other gas plant	92,800 00	8,358 50	84,441 50	.551891
Total general and miscellaneous expenses	$1,889,117 82	$272,365 40	$1,616,752 42	10 566741

[fol. 3431] DEFENDANTS' EXHIBIT 153

The Brooklyn Union Gas Company

Expenses Other than Production Applicable to Gas Sold to Subsidiaries, Year 1923

			Expenses 1923 as per B. U. G. books		Amount Applicable to Subsidiaries
	General Expenses:				
1	Salaries and expenses of general officers		$127,692 15		$28,620 92
2	" " " " " office clerks		216,898 25		48,615 57
3	General office supplies and expenses		11,817 66		2,648 81
4	" " " " " G. O. Bldg.		46,628 29		10,451 26
5	Miscellaneous general expense	(a)	370,694 70		83,087 51
6	Insurance	(b)	118,063 43		26,462 74
7	Relief department and pensions		28,840 00		6,464 20
8	General stationery and printing		21,483 65		4,815 35
9	Repairs of general structures		49,913 41		11,187 59
10	General law expense	(c)	15,000 00		3,362 10
11	Store expenses—general warehouse		42,703 17		9,571 49
12	" " Street department		24,281 27		5,442 40
13	" " Works		19,143 35		4,290 79
14	" " Shop distribution dept.		18,900 16		4,236 28
15	" " Construction		19,035 76		4,266 68
	Total		$1,131,095 25	(d)	$253,523 69

	General expenses—Proportion applicable to Fourth Ward companies:		
16	Joint Operating expense	56,000 00	5,043 92
17	Joint facility rents	58,000 00	5,224 06
18	Store expenses—holder distribution dept.	2,389 59	215 23
19	Rent of Newtown holder	92,800 00	8,358 50
		$209,189 59 (e)	$18,841 71
	Total General Expenses	$1,340,284 84	$272,365 40

(a) Less rate case expenses—$94,524.89.
(b) One-half of total expense.
(c) Excludes expenses other than retainer.
(d) 22.414%.
(e) 9.007%.

[fol. 3432]

DEFENDANT'S EXHIBIT 154

The Brooklyn Union Gas Company

Expenses Other Than Production Applicable to Gas Sold to Subsidiaries, Year 1923

Distribution Expenses	Expenses, 1923 as per books	Applicable to Subsidiaries	Applicable to B. U. G.	Cents per M cu. ft. sold
Distribution Expenses—(General)—(a):				
Distribution Superintendence:				
Shop Distribution General	$44,943.53	$10,073.64	$34,869.89	.22790
Street Department	200,945.25	45,039.87	155,905.38	1.01896
Fitters School of Instr.	3,449.90	773.26	2,676.64	.01749
Distribution Supplies and Expenses:				
Shop Distribution General	1,906.59	427.34	1,479.25	.00967
Street Department	27,469.82	6,157.09	21,312.73	.13930
Fitters School of Instr.	725.73	162.67	563.06	.00368
	$279,440.82	$62,633.87	$216,806.95	1.417004

Distribution Expenses—Holders—(b):				
Distribution superintendence:				
General Account—holders	$55,046.37	$4,958.03	$50,088.34	.327366
Distribution supplies and expenses	5,345.96	481.51	4,864.45	.031793
	$60,392.33	$5,439.54	$54,952.79	.359159
Total Distribution Expenses Apportioned	$339,833.15	$68,073.41	$271,759.74	1.776163

(a)—22.414%.
(b)—9.007%.

[fol. 3433] DEFENDANT'S EXHIBIT 155

The Brooklyn Union Gas Company

Taxes Applicable to Gas Sold to Subsidiaries, Year 1923

	Total as per B. U. G. books and Records	Amount Applicable to Subsidiaries	Amount Applicable to B. U. G.	Cents per M. cu. ft. sold
Real Estate Taxes on Works and general structures	$312,209.30(a)	$69,978.59	$242,230.71	1.58317
On Holder Stations	97,708.40(b)	8,800.60	88,907.80	.58108
On Branches	11,917.94	.....	11,917.94	.07789
Newtown Holder Tax	31,556.66(b)	2,842.31	28,714.35	.18767
Beaver St. & Jamaica Pl.	1,516.59(b)	136.60	1,379.99	.00902
Total Real Estate Tax	$454,908.89	$81,758.10	$373,150.79	2.43883
Special franchise tax	332,416.85(c)	12,417.99	319,998.86	2.09144
Real Estate of corporations tax	411.00(a)	92.12	318.88	.00208
Personal property tax	4,095.00(a)	917.85	3,177.15	.02077
Total	$791,831.74	$95,186.06	$696,645.68	4.55312
State tax on gross earnings (d)	133,254.33(e)	18,140.76	115,113.57	.75236

Federal income tax	385,141 49(f)	82,988 62	302,152 87	1 97481
Federal capital stock tax	39,486 00		39,486 00	.25807
	$1,349,713 56	$196,315 44	$1,153,398 12	7 538365

(a) 22.414%.
(b) 9.007%.
(c) One-sixth of the tax allocated on basis of relative sales to consumers.
(d) Includes tax on excess dividends, $21,600.
(e) Computed on sales to subsidiaries.
(f) Computed on return on investment.

[fol. 3434] DEFENDANTS' EXHIBIT 156

The Brooklyn Union Gas Company

Costs Other Than Production Applicable to Gas Sold to Subsidiaries, Year 1923

		Summary			
			Applicable to		
	Expenses, taxes, etc.:	Amount	Newtown	Flatbush	Fourth Ward
1	Distribution	$68,073.41	$23,266.24	$17,906.57	$26,900.60
2	General	272,365.40	94,174.99	72,480.58	105,709.83
3	Renewals & replacements (a)	49,428.94	18,365.57	14,145.03	16,918.34
4	Total	389,867.75	135,806.80	104,532.18	149,528.77
5	Taxes, exclusive of State gross earnings and federal income taxes	95,186.05	30,982.56	23,845.32	40,358.17
6	Total	485,053.80	166,789.36	128,377.50	189,886.94
7	State gross earnings tax	18,140.76	6,583.14	5,070.28	6,487.34
8	Federal income tax	82,988.62	28,781.48	22,086.46	32,120.68
9	Total	586,183.18	202,153.98	155,534.24	228,494.96
	M cu. ft. of gas purchased	4,942,894	1,836,557	1,414,503	1,691,834
	Cents per M cu. ft. of gas purchased:				
	Item 6	9.813	9.082	9.076	11.224
	Item 9	11.859	11.007	11.000	13.548
	Return on investment:				
	Fixed capital	10.276	9.340	9.328	12.091
	Working capital	1.600	1.600	1.600	1.600
	Total return	11.876	10.940	10.928	13.691
	Item 6 plus return on investment	21.689	20.022	20.004	24.915
	Item 9 plus return on investment	23.735	21.947	21.928	27.239

(a) At 1¢ per M.

[fol. 3435] DEFENDANTS' EXHIBIT 157

The Brooklyn Union Gas Company

Gross Earnings Tax, 1923

	M cu. ft.	Amount
Gas sales to consumers at $1.00	15,192,487.4	$15,192,487.40
Gas sales to Municipality	107,886.1	80,614.64
Total Sales to Consumers	15,300,373.5	$15,273,102.04
Less deductions and allowances		2,523.79
Net revenues from sales		$15,270,578.25
Uncollectible gas bills		54,849.00
Balance		$15,215,729.25
	Amount	
Gas merchandise and jobbing revenue	$1,020,610.04	
Sales of residuals and by-products	60,925.17	
		1,081,535.21
Bad debts collected		1.02
Total		$16,297,265.48
Bad debts written off		1,000.00
Balance—Operating Revenue		$16,296,265.48
Tax at ½ of one per cent		$81,481.33

[fol. 3436] DEFENDANTS' EXHIBIT 158

The Brooklyn Union Gas Company

Transportation Expenses, 1923 and 1924

	Cost for five months ended May 31, 1924, as per B. U. G. books	Allocation of amount charged to operating exp.	
		To subsidiaries	To B. U. G.
Charged to account other than Operating Expenses	$33,088.77	.....	.....
Charged to Operating Expense Accounts Applicable to B. U. G. and subsidiaries	43,288.47	$9,047.47	$34,241.00
Applicable to B. U. G. only	37,032.05	.....	37,032.05
Total	$113,409.29	$9,047.47	$71,273.05

Application to 1923 Expenses

	Division of 1924 expenses	Per cent of total	Application to 1923 expenses
Cost applicable to accounts other than Operating Expenses	$33,088.77	29.176	$62,551.83
Cost applicable to Operating Expenses:			
Applicable to B. U. G.	71,273.05	62.846	134,738.56
Applicable to Subsidiaries	9,047.47	7.978	17,104.41
	$113,409.29	100.000	(a) $214,394.80

(a) Made up of: Stable Expenses $10,173.14
Automobile Expenses 204,221.66
$214,394.80

[fol. 3437] DEFENDANTS' EXHIBIT 167

The Brooklyn Union Gas Company

Gas Merchandise and Jobbing Revenue and Promotion Expenses, 1923

	Gas merchandise revenue	Promotion expenses, etc.	Per cent of total gas mdse., revenue	Percentages in preceding column applied to promotion expenses for system
Subsidiaries:				
Newtown	$29,711.42	$8,519.81	.....	.....
Flatbush	19,872.41	7,183.99	.....	.....
Fourth Ward Cos	23,408.56	10,794.56	.....	.....
Total Subsidiaries.	$72,992.39	26,498.36	21.153	$62,651.27
Brooklyn Union.....	272,081.19	269,683.13	78.847	233,530.22
Total for System...	$345,073.58	$296,181.49	100.000	$296,181.49

[fol. 3438] DEFENDANTS' EXHIBIT 171

The Brooklyn Union Gas Company

Gas Merchandise and Jobbing Revenue and Promotion Expenses, 1923

	Gas mdse. and jobbing revenue	Promotion expenses, etc.	Per cent of total gas mdse. & jobbing revenue	Percentages in preceding column applied to promotion expenses of system
Subsidiaries:				
Newtown	$39, 57.84	$8,519.81	.....	.....
Flatbush	24,101.51	7,183.99	.....	.....
Fourth Ward Cos.	58,527.91	10,794.56	.....	.....
Total subsidiaries..	$122,287.26	$26,498.36	30.205	$89,401.02
Brooklyn Union.....	282,568.21	269,683.13	69.795	206,719.87
Total for System...	$404,855.47	$296,181.49	100.000	$296,181.49

[fol. 3439] DEFENDANTS' EXHIBIT No. 180

Brooklyn Gas Light Company

Dividends Paid, 1850 to 1895

Dividend No.			Amount of Dividend	Rate per cent
1	1850	August 1st	$6,873 00	3
2		December 31	8,561 87	3½
			15,434 87	6½
3	1851	July 23	12,491 25	5
4	1852	January 14	14,988 75	5
5		July 31	14,988 75	5
			29,977 50	10
6	1853	January 31	22,400	5
7		July 27	22,400	5
			44,800	10
8	1854	January 1	30,800	5
9		August 31	30,800	5
			61,600	10
10	1855	February 28	40,400	5
11		July 30	40,400	5
			80,800	10
12	1856	January 18	46,400	5
13		September 8	46,400	5
			92,800	10

Dividend No.			Amount of Dividend	Rate per cent
14	1857	February 28	46,400	5
15		August 1	46,400	5
16		August 1	250,000	25
			342,800	35
17	1858	January 28	56,500	5
18		August 31	56,500	5
			113,000	10
19	1859	January 1	56,500	5
20		July 28	56,500	5
			113,000	10
21	1860	February 1	56,500	5
22		August 1	56,500	5
			113,000	10
23	1861	February 1	56,500	5
24		August 1	56,500	5
			113,000	10
[fol. 3440]				
25	1862	February 1	56,500	5
26		July 25	56,500	5
			113,00	10
27	1863	February 4	56,500	5
28		June 30	56,500	5
29		November 2	56,500	5
			169,500	15

Dividend No.			Amount of Dividend	Rate per cent
30	1864	February 15	56,500	5
31		May 14	56,500	5
32		December 31	56,500	5
			169,500	15
33	1865	March 31	56,500	5
34		May 20	62,500	5
35		September 30	62,500	5
36		December 30	75,000	5
			256,500	20
37	1866	February 28	75,000	5
38		May 15	75,000	5
39		October 22	100,000	5
40		December 18	100,000	5
			350,000	20
41	1867	April 15	100,000	5
42		September 30	400,000	20
43		September 30	100,000	5
			600,000	30
44	1868	January 10	100,000	
45		April 30	100,000	
46		May 18	100,000	
47		August 17	100,000	
48		December 31	100,000	
			500,000	25

Dividend No.			Amount of Dividend	Rate per cent
49	1869	March 23	100,000	
50		June 10	100,000	
51		September 20	100,000	
52		December 24	100,000	
			400,000	20

[fol. 3441]

53	1870	March 8	100,000	
54		May 16	100,000	
55		August 1	100,000	
			300,000	15
56	1871	February 28	500,000	25
57		April 5	1,000,000	50
58		April 5	100,000	5
59		May 30	100,000	5
60		June 7	100,000	5
61		September 20	100,000	5
62		December 30	100,000	5
			2,000,000	100
63	1872	March 30	100,000	
64		May 20	100,000	
65		August 31	100,000	
66		December 31	100,000	
			400,000	20
67	1873	May 22	100,000	
68		June 20	100,000	
69		October 26	100,000	
			300,000	15

Dividend No.			Amount of Dividend	Rate per cent
70	1874	February 28	100,000	
71		April 20	100,000	
72		August 31	100,000	
73		November 30	100,000	
			400,000	20
74	1975	January 31	100,000	
75		April 6	100,000	
76		September 1	100,000	
77		October 20	100,000	
			400,000	20
78	1876	April 4	100,000	
79		June 20	100,000	
80		December 1	100,000	
			300,000	15
81	1877	March 1	100,000	
82		July 20	100,000	
83		December 31	100,000	
			300,000	15

[fol. 3442]

84	1878	May 1	100,000	
85		October 30	100,000	
			200,000	10
86	1879	January 27	100,000	
87		June 10	100,000	
88		November 20	100,000	
			300,000	15

Dividend No.			Amount of Dividend	Rate per cent
89	1880	June 1	100,000	
90		December 31	100,000	
			200,000	10
91	1881	May 2	100,000	
92		December 5	100,000	
			200,000	10
93	1882	June 1	100,000	
94		November 2	100,000	
			200,000	10
95	1883	May 7	100,000	5
96	1884	February 1	100,000	
97		May 10	100,000	
98		November 10	100,000	
			300,000	15
99	1885	May 5	100,000	
100		November 2	100,000	
			200,000	10
101	1886	July 1	100,000	5
102		November 11	80,000	4
			180,000	9
103	1887	May 5	80,000	4
104		November 1	70,000	3½
			150,000	7½

Dividend No.			Amount of Dividend	Rate per cent
105	1888	May 7	70,000	
106		November 5	70,000	
			140,000	7
107	1889	May 6	70,000	
108		November 4	70,000	
			140,000	7

[fol. 3443]

109	1890	June 30	70,000	
110		November 5	70,000	
			140,000	7
111	1891	November 5	40,000	2
112	1892	May 4	40,000	
113		November 5	40,000	
			80,000	4
114	1893	May 6	40,000	
115		November 10	40,000	
			80,000	4
116	1894	May 17	40,000	
117		November 1	40,000	
			80,000	4
118	1895	May 8	40,000	
119		November 4	40,000	
			80,000	4

NOTE: Average yearly dividend payments over period of 46 years—14% plus.

[fol. 3444] Williamsburgh Gas Light Company

Dividends Paid, 1860-1895

Dividend #			On scrip	On capital stock	Rate per cent
1	1860	January 12	.....	$15,457 50	5
2		July 13	.....	19,807 50	5
				35,265 00	
3	1861	January 17	.....	19,857 50	5
4		July 15	.....	19,857 50	5
				39,715.00	
5	1862	January 20	.....	20,580 00	5
		January 20	$4,199	.....	5
6		July 19	.....	25,000 00	5
1		July 19	1,250	.....	5
			5,449	45,580 00	
7	1863	January 19	.....	25,000.00	5
2		January 19	2,500	.....	5
8		July 20	.....	25,000 00	5
3		July 20	5,000	.....	5
			7,500	50,000 00	
9	1864	January 19	.....	25,000 00	5
4		January 19	6,250	.....	5
10		July 18	.....	25,000 00	5
5		July 18	7,500	.....	5
			13,750	50,000 00	
11	1865	July 17	.....	25,000 00	5
6		July 17	11,250	.....	5
12	1866	January 15	.....	37,500 00	5
13		July 16	.....	56,250 00	7½
				93,750 00	

Dividend #			On scrip	On capital stock	Rate per cent
14	1867	January 21	.....	37,500.00	5
15		July 15	.....	37,500.00	5
				75,000.00	
16	1868	January 20	.....	56,250.00	7½
7		January 20	3,750	.....	7½
17		July 20	.....	37,500.00	5
8		July 20	5,000	.....	5
			8,750	93,750.00	
18	1869	January 18	.....	37,500.00	5
9		January 18	6,250	.....	5
19		July 19	.....	37,500.00	5
10		July 19	10,000	.....	5
			16,250	75,000.00	
[fol. 3445]					
20	1870	January 17	.....	50,000	5
21		July 18	.....	50,000	5
Ex		July 18	.....	50,000	5
				150,000	
22	1871	January 16	.....	50,000	5
23		April 19	.....	50,000	5
24		July 17	.....	50,000	5
				150,000	
25	1872	January 15	.....	50,000	5
26		July 15	.....	50,000	5
				100,000	
27	1873	January 20	.....	50,000	5
28		July 21	.....	50,000	5
				100,000	

Dividend #			On scrip	On capital stock	Rate per cent
29	1874	January 19		50,000	5
30		July 20		50,000	5
				100,000	
31	1875	January 18		50,000	5
32		April 19		30,000	3
33		July 19		30,000	3
34		October 18		30,000	3
				140,000	
35	1876	January 17		30,000	3
36		April 17		30,000	3
37		July 17		30,000	3
38		October 16		30,000	3
				120,000	
39	1877	January 15		25,000	2½
40		April 16		25,000	2½
41		July 16		25,000	2½
42		October 15		25,000	2½
				100,000	
43	1878	January 21		20,000	2
44		April 15		20,000	2
45		July 15		15,000	1½
46		October 21		20,000	2
				75,000	
[fol. 3446]					
47	1879	January 20		20,000	2
48		April 21		15,000	1½
49		July 21		20,000	2
50		October 20		20,000	2
				75,000	

Dividend #			On scrip	On capital stock	Rate per cent
51	1880	January 19		15,000	1½
52		July 19		15,000	1½
				30,000	
53	1881	January 17		20,000	2
54		July 18		25,000	2½
55		October 24		15,000	1½
				60,000	
56	1882	January 23		15,000	1½
57	1883	July 23		20,000	2
58		October 23		20,000	2
				40,000	
59	1884	January 21		20,000	2
60		April 21		25,000	2½
61		July 21		25,000	2½
62		October 20		25,000	2½
				95,000	
63	1885	January 19		25,000	2½
64		April 20		25,000	2½
65		July 20		30,000	3
66		October 19		30,000	3
				110,000	
67	1886	January 18		30,000	3
68		April 19		30,000	3
69		July 19		30,000	3
70		October 18		30,000	3
				120,000	

Dividend #			On scrip	On capital stock	Rate per cent
71	1887	January 24		30,000	3
72		May 20		30,000	3
73		July 18		30,000	3
74		October 24		20,000	2
				110,000	

[fol. 3447]

75	1888	January 23		20,000	2
76		April 23		20,000	2
77		July 23		20,000	2
78		October 22		20,000	2
				80,000	
79	1889	January 21		20,000	2
80		April 22		20,000	2
81		July 22		20,000	2
82		October 21		20,000	2
				80,000	
83	1890	January 20		20,000	2
84		April 21		20,000	2
85		July 21		20,000	2
86		October 20		20,000	2
				80,000	
87	1891	January 19		20,000	2
88		April 20		20,000	2
89		July 20		15,000	1½
90		October 19		15,000	1½
				70,000	

Dividend #			On scrip	On capital stock	Rate per cent
91	1892	January 18	.....	15,000	1½
92		April 18	.....	15,000	1½
93		July 18	.....	15,000	1½
94		October 24	.....	15,000	1½
				60,000	
95	1893	January 23	.....	15,000	1½
96		April 24	.....	15,000	1½
97		July 24	.....	15,000	1½
98		October 23	.....	15,000	1½
				60,000	
99	1894	January 22	.....	15,000	1½
100		April 23	.....	15,000	1½
101		July 23	.....	15,000	1½
102		October 22	.....	15,000	1½
				60,000	
103	1895	January 21	.....	15,000	1½
104		April 22	.....	15,000	1½
105		July 22	.....	15,000	1½
106		October 21	.....	15,000	1½
				60,000	

NOTE: Average dividend payments on Capital Stock yearly over a period of 36 years—9%. Average dividend payments on Scrip yearly over a period of 6 years—9.6%.

[fol. 3448] Fulton Municipal Gas Company

Dividends Paid from 1884 to 1895

Dividend			Amount of dividend	Rate per cent
1	1884	May 26	$63,000	3
2		August 5	63,000	3
3		October 15	63,000	3
			$189,000	9
4	1885	January 15	63,000	3
5		April 15	63,000	3
6		July 15	63,000	3
7		October 15	66,000	3
			252,000	12
8	1886	January 15	63,000	3
9		April 10	63,000	3
10		July 15	63,000	3
11		October 15	63,000	3
			252,000	12
12	1887	January 20	63,000	3
13		April 20	63,000	3
14		July 15	63,000	3
15		October 20	63,000	3
			252,000	12
16	1888	January 20	52,500	2½
17		April 20	52,500	2½
18		July 14	52,500	2½
19		October 15	52,500	2½
			210,000	10

Dividend #			On scrip	On capital stock	Rate per cent
20	1889	January 15		52,500	2½
21		April 15		52,500	2½
22		July 15		52,500	2½
23		October 15		52,500	2½
				210,000	10
24	1890	January 15		52,500	2½
25		April 15		52,500	2½
26		July 15		52,500	2½
27		October 15		52,500	2½
				210,000	10
28	1891	January 15		52,500	2½
29		April 15		52,500	2½
30		July 15		52,500	2½
31		October 15		42,000	2
				199,500	9½
[fol. 3449]					
32	1892	January 15		$42,000	2
33		April 15		42,000	2
34		July 15		42,000	2
35		October 15		42,000	2
				168,000	8
36	1893	January 15		42,000	2
37		April 15		42,000	2
38		July 15		42,000	2
39		October 15		42,000	2
				168,000	8
40	1894	January 15		42,000	2
41		April 14		42,000	2
42		July 14		42,000	2
43		October 15		31,500	1½
				157,500	7½

Dividend			Amount of dividend	Rate per cent
44	1895	January 15	31,500	1½
45		April 15	31,500	1½
46		July 15	31,500	1½
47		October 15	31,500	1½
			126,000	6

NOTE.—Average yearly dividend payments over period of 12 years—9½%.

[fol. 3450] Nassau Gas Light Company

Dividends Paid from 1873 to 1895, Inc.

Dividend			Amount of dividend	Rate per cent
1	1873	November 5	$100,000	10
2	1875	January 30	40,000	4
3		July 31	40,000	4
			80,000	8
4	1876	January 30	40,000	4
5	1877	January 31	30,000	3
6	1878	January 31	30,000	3
7		July 31	30,000	3
			60,000	6
8	1879	January 31	30,000	3
9		July 31	30,000	3
			60,000	6
10	1880	February 28	25,000	2½
11		December 31	25,000	2½
			50,000	5
12	1881	September 30	30,000	3

Dividend			Amount of dividend	Rate per cent
13	1862	September 30	30,000	3
14	1884	June 30	20,000	2
15		September 30	20,000	2
			40,000	4
16	1865	January 31	20,000	2
17		April 30	20,000	2
18		July 31	20,000	2
19		October 31	20,000	2
			80,000	8
20	1886	January 31	20,000	2
21		April 30	20,000	2
22		July 31	20,000	2
23		October 30	20,000	2
			80,000	8
24	1887	January 31	20,000	2
25		April 30	20,000	2
26		July 31	20,000	2
27		September 30	15,000	1½
			75,000	7½
[fol. 3451]				
28	1886	January 31	15,000	1½
29		April 30	15,000	1½
30		July 31	15,000	1½
31		September 30	15,000	1½
			60,000	6
32	1869	January 31	15,000	1½
33		April 30	15,000	1½
34		July 31	15,000	1½
35		October 31	15,000	1½
			60,000	6

Dividend			Amount of dividend	Rate per cent
36	1890	January 31	15,000	1½
37		April 30	15,000	1½
38		July 31	15,000	1½
39		October 31	15,000	1½
			60,000	6
40	1891	January 31	15,000	1½
41		April 30	15,000	1½
42		July 31	15,000	1½
43		October 31	15,000	1½
			60,000	6
44	1892	January 31	15,000	1½
45		April 30	18,746 63	1½
46		July 31	18,747 38	1½
47		October 31	18,747 37	1½
			71,241 38	6
48	1893	January 31	18,748 50	1½
49		April 30	18,748 50	1½
50		July 31	24,998 50	2
51		October 31	24,998 50	2
			87,494 00	6
52	1894	January 31	24,998 50	2
53		April 30	24,998 50	2
54		July 31	18,748 88	1½
55		October 31	18,748 88	1½
			87,494 76	7
56	1895	January 31	18,748 87	1½
57		April 30	24,998 50	2
58		July 31	24,998 50	2
59		October 31	24,999 00	2
			93,744 87	7½

NOTE.—Average dividends paid over 21 year period—6%.

[fol. 3454] Metropolitan Gas Light Company

Dividends Paid from 1874 to 1895

Dividend			Amount of dividend	Rate per cent
1	1874	December 31	$30,446.50	3½
2	1875	May 11th	30,446.50	3½
3		November 9	30,446.50	3½
			60,893.00	7
4	1876	May 9	21,747.50	2½
5		November 9	21,747.50	2½
			43,495.00	5
6	1877	May 8	21,747.50	2½
7		November 13	21,747.50	2½
			43,495.00	5
8	1878	May 14	21,747.50	2½
9		November 12	21,747.50	2½
			43,495.00	5
10	1879	May 20	21,747.50	2½
11	1880	January 13	21,747.50	2½
12		June 28	21,747.50	2½
13		December 14	21,747.50	2½
			65,242.50	7½
14	1881	June 14	21,747.50	2½
15		December 31	21,747.50	2½
			43,495.00	5
16	1882	June 11	21,747.50	2½
17		December 13	26,097.00	3
			47,844.50	5½

Dividend			Amount of dividend	Rate per cent
18	1883	June 13	26,097 00	3
19		December 11	26,097 00	3
			52,194 00	6
20	1884	June 10	26,097 00	3
21		December 31	26,097 00	3
			52,194 00	6
22	1885	June 30	26,097 00	3
23		December 31	26,097 00	3
			52,194 00	6
24	1886	June 8	26,097 00	3
25		December 14	26,097 00	3
			52,194 00	6
[fol. 3453]				
26	1887	June 14	26,097	3
27		December 31	26,097	3
			52,194	6
28	1888	June 12	26,100	3
29		December 31	26,100	3
			52,200	6
30	1889	June 11	26,100	3
31		December 10	26,100	3
			52,200	6
32	1890	June 11	26,100	3
33		December 9	26,100	3
			52,200	6

			Amount of dividend	Rate per cent
34	1891	June 9	21,750	2½
35		December 8	21,750	2½
			43,500	5
36	1892	June 14	26,100	3
37		December 13	26,100	3
			52,200	6
38	1893	June 13	34,800	4
39		December 12	34,800	4
			69,600	8
40	1894	June 12	34,800	4
41		December 11	34,800	4
			69,600	8
42	1895	June 14	34,800	4

NOTE.—Average yearly dividend payments over 22 year period—6%.

[fol. 3454] Peoples Gas Light Company

Dividends Paid, 1871 to 1893

1871,	September 1	$20,000	2
	September 6	15,000	1½
		35,000	3½
1873,	January 31	37,000	
	February 28	3,000	
	July 31	33,000	
	August 30	5,000	
	October 31	1,000	
	November 22	1,000	
		80,000	8

		Amount of dividend	Rate per cent
1874,	January 31	35,000	
	July 31	33,000	
	August 31	1,000	
	October 31	1,000	
		70,000	7
1875,	January 30	33,000	
	February 27	2,000	
	July 31	30,000	
	August 31	2,500	
	September 30	2,500	
		70,000	7
1876,	January 31	32,500	
	February 29	1,500	
	March 31	1,000	
		35,000	3½
1884,	June 30	30,000	
	December 31	30,000	
		60,000	6
1885,	March 16	15,000	
	June 15	15,000	
	September 15	15,000	
	December 15	15,000	
		60,000	6
1886,	March 31	15,000	
	June 15	15,000	
	September 14	15,000	
	December 15	15,000	
		60,000	6

		Amount of dividend	Rate per cent
[fol. 3455]	1887, March 15	15,000	
	June 15	15,000	
	September 15	15,000	
	December 15	15,000	
		60,000	6
1888,	March 31	15,000	
	June 15	15,000	
	September 15	15,000	
	December 15	15,000	
		60,000	6
1889,	March 15	15,000	
	June 15	15,000	
	September 30	15,000	
	December 16	15,000	
		60,000	6
1890,	March 15	15,000	
	June 16	15,000	
	September 15	15,000	
	December 15	15,000	
		60,000	6
1891,	March 31	15,000	
	June 15	15,000	
	December 15	15,000	
		45,000	4½
1892,	March 15	15,000	
	June 15	15,000	
	September 15	15,000	
	December 15	15,000	
		60,000	6

		Amount of dividend	Rate per cent
1893,	March 15	15,000	
	June 15	15,000	
	September 15	15,000	
	December 15	15,000	
		60,000	6

[fol. 3456]

DEFENDANTS' EXHIBIT 181

Gas Securities—Brokers' Quotations from Financial Chronicle

Bid—B; Asked—A

	July 6, 1895		July 13, 1895		July 20, 1895		July 27, 1895		Aug. 3, 1895		Aug. 10, 1895		Aug. 17, 1895		Aug. 24, 1895		Aug. 31, 1895	
	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A
Brooklyn Gas Light	132	...	132	...	132	...	130	...	130	...	130	...	130½	...	130½	...	130½	...
Citizens	65	...	65	...	70	...	70	...	70	...	70	...	75	...	75	...	75	...
Nassau	220	...	220	...	220	...	220	...	220	...	220	...	220	...	220	...	220	...
Scrip	100	...	100	...	100	...	100	...	100	...	100	...	100	...	100	...	100	...
Peoples	93	...	93	...	93	...	93	...	93	...	93	...	96	...	96	...	96	...
Metropolitan	175	...	175	...	175	...	175	...	175	...	175	...	175	...	175	...	175	...
Williamsburgh	205	...	205	...	205	...	205	...	205	...	205	...	210	...	210	...	210	...
1st 6s	105	108	105	108	105	108	105	108	105	108	105	108	105	108	105	108	105	108
Fulton Mun	175	...	175	...	175	...	175	...	175	...	175	...	180	...	180	...	180	...
Bonds 6s	105	...	105	...	105	...	105	...	105	...	105	...	105	...	105	...	105	...

[fol. 3457]

Gas Securities—Brokers' Quotations from Financial Chronicle

Bid—B; Asked—A

	Sept. 7, 1895		Sept. 14, 1895		Sept. 21, 1895		Sept. 28, 1895		Oct. 5, 1895		Oct. 12, 1895		Oct. 19, 1895		Oct. 26, 1895	
	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A
Brooklyn Gas Light	130½	...	130½	...	130½	...	130	...	130	...	130	...	125	...	135	...
Citizens	75	...	75	...	70	...	70	...	70	...	70	...	70	...	70	...
Nassau	220	...	220	...	220	...	220	...	220	...	220	...	225	...	225	...
Scrip	100	...	100	...	100	...	100	...	100	...	100	...	100	...	100	...
Peoples	96	...	96	...	95	...	97	...	97	...	97	...	97	...	98	...
Metropolitan	175	...	175	...	175	...	175	...	180	...	180	...	195	...	195	...
Williamsburgh	210	...	220	...	220	...	220	...	220	...	220	...	225	...	225	...
1st 6's	105	108	105	108	105	108	105	108	105	108	105	108	105	108	105	108
Fulton Mun	180	...	175	...	175	...	175	...	175	...	175	...	195	205	195	205
Bonds 6's	105	...	105	...	105	...	105	...	105	...	105	...	105	...	105	...

Note: Average yearly dividend payments over 15 year period—5.9%.

[fol. 3458] DEFENDANTS' EXHIBIT 186

Public Service Commission, State of New York

Brooklyn Union Gas Company

Summary of Tabulations from Company's Records Showing Number and Average Life of Meters Retired Each Year During the Period 1913-1923, Inclusive, also the Total Number and Composite Average Age of All Meters Retired During Same Period

Year retired	Number of meters	Product of meters, X years	Average years of service
1913	4,627	105826	22.87
1914	6,123	137388	22.44
1915	2,478	62226	25.11
1916	4,809	123224	25.62
1917	3,570	89893	25.18
1918	2,438	61959	25.41
1919	1,606	41407	25.78
1920	838	20106	23.99
1921	2,091	54380	26.01
1922	9,259	235665	25.45
1923	19,031	467268	24.55
Total	56,870	1399342	24.61

Engineering Division, New York Office, June 24, 1924.
RHM/MC.

[fol. 3459] Public Service Commission, State of New York

Brooklyn Union Gas Company

Tabulation from Company's Records Showing Number, Service Life, and Average Age of Meters Retired During Year 1913

Years in service	Number of meters	Product of meters, X years
0	..	..
1	3	3
2	2	4
3	7	21
4	7	28
5	11	55
6	27	162
7	47	329
8	20	160
9	26	234
10	38	380
11	55	605
12	61	732
13	129	1677
14	97	1358
15	108	1620
16	124	1984
17	57	969
18	115	2070
19	428	8132
20	280	5600
21	495	10416
22	169	3718
23	186	4278
24	476	11424
25	312	7800
26	238	6188
27	210	5670
28	87	2436
29	52	1508
30	101	3030
31	166	5146
32	213	6816

Years in service	Number of meters	Product of meters, X years
33	25	825
34	11	374
35	6	210
36	8	288
37	4	148
38	9	342
39	48	1672
40	15	600
41	42	1722
42	31	1302
43	13	559
44	21	924
45	25	1125
46	14	644
47	4	188
48	1	48
49	..	...
50	..	...
51	2	102
52	..	...
53	..	...
54	..	...
55	..	...
56	..	...
57	..	...
58	..	...
59	..	...
60	..	...
Total, 22 87	4627	105826

Engineering Division, New York Office, June 25, 1924.

RHM/MC.

[fol. 3460] Public Service Commission State of New York

Brooklyn Union Gas Company

Tabulation from Company's Records Showing Number, Service Life, and Average Age of Meters Retired During Year 1914

Years in service	Number of meters	Product of meters, X years
0	..	...
1	2	2
2	13	26
3	9	27
4	7	28
5	5	25
6	10	60
7	60	420
8	46	368
9	50	450
10	59	590
11	60	660
12	99	1188
13	113	1469
14	242	3388
15	143	2145
16	248	3968
17	221	3757
18	172	3096
19	182	3458
20	650	13000
21	452	9492
22	624	13728
23	220	5060
24	241	5784
25	474	11850
26	338	8788
27	332	6264
28	197	5516
29	109	3161
30	68	2040

Years in service	Number of of meters	Product of meters, X years
31	116	3596
32	175	5600
33	209	6897
34	21	714
35	12	420
36	3	108
37	3	111
38	7	266
39	18	702
40	39	1560
41	19	779
42	45	1890
43	37	1591
44	22	968
45	16	720
46	15	690
47	9	423
48	4	192
49	2	98
50	2	100
51	1	51
52	2	104
53	..	...
54	..	...
55	..	...
56	..	...
57	..	...
58	..	...
59	..	...
60	..	...
Total, 22-44	6123	137388

Engineering Division, New York Office, June 25, 1924.

RHM/MC.

[fol. 3461] Public Service Commission, State of New York

Brooklyn Union Gas Company

Tabulation from Company's Records Showing Number, Service Life, and Average Age of Meters Retired During Year 1915

Years in service	Number of of meters	Product of meters, X years
0	..	..
1	10	10
2	6	12
3	2	6
4	9	36
5	3	15
6	2	12
7	7	49
8	11	88
9	10	90
10	5	50
11	3	33
12	11	132
13	25	325
14	20	280
15	20	300
16	47	752
17	69	1173
18	62	1116
19	41	779
20	48	960
21	227	4767
22	200	4400
23	290	6670
24	89	2136
25	136	3400
26	216	5616
27	194	5238
28	135	3780
29	116	3364
30	52	1560
31	21	651
32	41	1312
33	90	2970

Years in service	Number of of meters	Product of meters, X years
34	110	3740
35	15	525
36	6	216
37	3	111
38	1	38
39	3	117
40	9	360
41	16	656
42	7	294
43	19	817
44	22	968
45	14	630
46	7	322
47	17	799
48	6	288
49	..	....
50	4	200
51	..	....
52	..	....
53	..	....
54	..	....
55	..	....
56	..	....
57	..	....
58	..	....
59	..	....
60	..	....
61	..	....
62	..	....
63	1	63
Total, 25 11	2478	62226

Engineering Division, New York Office, June 25, 1924.

RHM/MC.

[fol. 3462] Public Service Commission, Stat of Yew York
Brooklyn Union Gas Company

Tabulation from Company's Records Showing Number, Service Life, and Average Age of Meters Retired During Year 1916

Years in service	Number of meters	Product of meters, X years
0	.	. . .
1	3	3
2	25	50
3	6	18
4	7	28
5	2	10
6	8	48
7	3	21
8	10	80
9	15	135
10	21	210
11	19	209
12	23	276
13	42	546
14	68	952
15	70	1050
16	77	1232
17	124	2108
18	147	2646
19	141	2679
20	115	2300
21	126	2646
22	502	11044
23	325	7475
24	476	11424
25	191	4775
26	245	6370
27	331	8937
28	344	9632
29	231	6699
30	194	5820
31	79	2449
32	32	1024
33	67	2211

Years in service	Number of meters	Product of meters, X years
34	230	7820
35	216	7560
36	25	900
37	11	407
38	8	304
39	8	312
40	9	360
41	25	1025
42	34	1428
43	18	774
44	28	1232
45	40	1800
46	23	1058
47	23	1081
48	22	1056
49	9	441
50	5	250
51	5	255
52	..	...
53	..	...
54	1	54
55	..	...
56	..	...
57	..	...
58	..	...
59	..	...
60	..	...
Total, 25 62	4809	123224

Engineering Division, New York Office, June 25, 1924.

RHM/MC.

[fol. 3462] Public Service Commission, State of New York

Brooklyn Union Gas Company

Tabulation from Company's Records Showing Number, Service Life, and Average Age of Meters Retired During Year 1917

Years in service	Number of meters	Product of meters, X years
0	..	...
1	7	7
2	5	10
3	14	42
4	13	52
5	13	65
6	9	54
7	7	49
8	5	40
9	6	54
10	27	270
11	25	275
12	36	432
13	39	507
14	48	672
15	78	1170
16	72	1152
17	64	1088
18	131	2358
19	129	2451
20	150	3000
21	98	2058
22	110	2420
23	383	8809
24	263	6312
25	315	7875
26	128	3328
27	143	3861
28	200	5600
29	212	6148
30	137	4110
31	130	4030
32	45	1440
33	41	1353

Years in service	Number of meters	Product of meters, X years
34	73	2482
35	100	3850
36	120	4320
37	14	518
38	10	380
39	8	312
40	7	280
41	2	82
42	17	714
43	18	774
44	13	572
45	22	990
46	19	874
47	14	658
48	10	480
49	15	735
50	5	250
51	2	102
52	4	208
53	..	...
54	..	...
55	4	220
56	..	...
57	..	...
58	..	...
59	..	...
60	..	...
Total, 25 18	3570	89893

Engineering Division, New York Office, June 25, 1924.

RHM/MC.

[fol. 3464] Public Service Commission, State of New York

Brooklyn Union Gas Company

Tabulation from Company's Records Showing Number, Service Life, and Average Age of Meters Retired During Year 1918

Years in service	Number of meters	Product of meters, X years
0	1	...
1	3	3
2	4	8
3	7	21
4	5	20
5	5	25
6	7	42
7	8	56
8	8	64
9	5	45
10	8	80
11	18	198
12	29	348
13	31	403
14	43	602
15	39	585
16	73	1168
17	60	1020
18	42	756
19	82	1558
20	96	1920
21	108	2268
22	56	1232
23	110	2530
24	271	6504
25	182	4550
26	220	5720
27	77	2079
28	104	2912
29	115	3335
30	114	3420
31	81	2511
32	69	2208
33	35	1155

Years in service	Number of meters	Product of meters, X years
34	17	578
35	39	1365
36	67	2412
37	90	3330
38	11	418
39	5	195
40	3	120
41	5	205
42	4	168
43	8	344
44	8	352
45	4	180
46	15	690
47	15	705
48	7	336
49	5	245
50	11	550
51	3	153
52	2	104
53	1	53
54	1	54
55	..	..
56	1	56
57	..	..
58	..	..
59	..	..
60	..	..
Total, 25 41	2438	61959

Engineering Division, New York Office, June 25, 1924.
RHM/MC.

[fol. 3465] Public Service Commission, State of New York

Brooklyn Union Gas Company

Tabulation from Company's Records Showing Number, Service Life, and Average Age of Meters Retired During Year 1919

Years in service	Number of meters	Product of meters, X years
0	..	...
1	..	...
2	4	8
3	..	...
4	2	8
5	..	...
6	4	24
7	3	21
8	..	...
9	2	18
10	4	40
11	7	77
12	12	144
13	27	351
14	36	504
15	46	690
16	31	496
17	36	612
18	54	972
19	37	703
20	59	1180
21	63	1323
22	90	1980
23	50	1150
24	47	1128
25	180	4500
26	127	3302
27	152	4104
28	54	1512
29	45	1305
30	57	1710
31	79	2449
32	46	1472
33	42	1386

Years in service	Number of meters	Product of meters, X years
34	20	680
35	12	420
36	24	864
37	36	1332
38	67	2546
39	5	195
40	1	40
41	1	41
42	1	42
43	..	...
44	3	132
45	8	360
46	1	46
47	5	235
48	6	288
49	4	196
50	4	200
51	10	510
52	..	...
53	..	...
54	1	54
55	..	...
56	..	...
57	1	57
58	..	...
59	..	...
60	..	...
Total, 25 78	1606	41407

Engineering Division, New York Office, June 25, 1924.

RHM/MC.

[fol. 3566] Public Service Commission, State of New York

Brooklyn Union Gas Company

Tabulation from Company's Records Showing Number, Service Life, and Average Age of Meters Retired During Year 1920

Years in service	Number of meters	Product of meters, X years
0	..	...
1	12	12
2	1	2
3	9	27
4	6	24
5	6	30
6	14	84
7	12	84
8	6	48
9	6	54
10	6	60
11	14	154
12	11	132
13	27	351
14	31	434
15	9	135
16	23	368
17	18	306
18	29	522
19	20	380
20	31	620
21	22	462
22	29	638
23	49	1127
24	30	720
25	20	500
26	63	1638
27	40	1080
28	57	1596
29	16	464
30	28	840
31	24	744
32	27	864

Years in service	Number of meters	Product of meters, X years
33	27	891
34	18	612
35	10	350
36	3	108
37	5	185
38	19	722
39	19	741
40	2	80
41	2	82
42	3	126
43	1	43
44	..	...
45	4	180
46	2	92
47	2	94
48	2	96
49	2	98
50	2	100
51	4	204
52	..	...
53	9	477
54	5	270
55	1	55
56	..	...
57	..	...
58	..	...
59	..	...
60	..	...
Total, 23 99	838	20106

Engineering Division, New York Office, June 25, 1924.

RHM/MC.

[fol. 3467] Public Service Commission, State of New York

Brooklyn Union Gas Company

Tabulation from Company's Records Showing Number, Service Life, and Average Age of Meters Retired During Year 1921.

Years in service	Number of meters	Product of meters, X years
0	..	...
1	..	...
2	6	12
3	1	3
4	13	52
5	6	30
6	18	108
7	19	133
8	9	72
9	11	99
10	15	150
11	4	44
12	5	60
13	9	117
14	28	392
15	44	660
16	48	768
17	52	884
18	61	1098
19	89	1691
20	61	1220
21	134	2814
22	60	1320
23	101	2323
24	91	2184
25	52	1300
26	72	1872
27	183	4941
28	133	3724
29	164	4756
30	51	1530
31	119	3689
32	70	2240
33	77	2541

Years in service	Number of meters	Product of meters, X years
34	43	1452
35	43	1505
36	12	432
37	8	296
38	24	912
39	40	1560
40	44	1750
41	3	125
42	1	42
43	3	129
44	..	....
45	..	....
46	4	184
47	3	141
48	2	96
49	10	490
50	5	250
51	3	153
52	3	156
53	8	424
54	6	324
55	11	605
56	7	392
57	..	....
58	1	58
59	1	59
60	..	....
Total, 2061	2091	54380

Engineering Division, New York Office, June 25, 1924.

RHM/MC.

[fol. 3468] Public Service Commission, State of New York

Brooklyn Union Gas Company

Tabulation from Company's Records Showing Number, Service Life, and Average Age of Meters Retired During Year 1922.

Years in service	Number of meters	Product of meters, X years
0	..	....
1	1	1
2	3	6
3	5	15
4	4	16
5	31	155
6	27	162
7	35	245
8	99	792
9	39	351
10	36	360
11	35	385
12	36	432
13	30	390
14	79	1106
15	223	3345
16	287	4592
17	298	5066
18	270	4860
19	301	5719
20	436	8720
21	415	8715
22	368	8096
23	580	13340
24	617	14808
25	614	15350
26	367	9542
27	215	5805
28	899	25172
29	505	14645
30	576	17280
31	212	6572
32	331	10592
33	187	6171

Years in service	Number of meters	Product of meters, X years
34	200	6800
35	151	5285
36	119	4284
37	59	2183
38	38	1444
39	86	3354
40	146	5840
41	135	5535
42	10	420
43	13	559
44	4	176
45	4	180
46	3	138
47	16	752
48	13	624
49	8	392
50	26	1300
51	10	510
52	9	468
53	11	583
54	16	864
55	11	605
56	8	448
57	2	114
58	....	....
59	....	....
60	....	....
Total 25.45	9259	235665

Engineering Division, New York Office, June 25, 1924

RHM/MC.

[fol. 3469] Public Service Commission, State of New York

Brooklyn Union Gas Company

Tabulation from Company's Records Showing Number, Service Life, and Average Age of Meters Retired During Year 1923

Years in service	Number of meters	Product of meters, X years
0	1	0
1	1	1
2	1	2
3	2	6
4	14	56
5	12	60
6	97	582
7	88	616
8	114	912
9	241	2169
10	152	1520
11	84	924
12	78	936
13	161	2093
14	145	2030
15	278	4170
16	800	12800
17	1117	18989
18	860	15480
19	769	14611
20	714	14280
21	1099	23079
22	979	21538
23	660	15180
24	1148	27552
25	1251	31275
26	1023	26598
27	727	19629
28	379	10612
29	1569	45501
30	936	28080
31	975	30225
32	332	10624
33	366	12078

DEFENDANTS' EXHIBIT NO. 187.

specified, (c) Federal income tax, (d) other Federal taxes specified.

The properties to which this statement relates shall be classified as follows (a) electric and gas properties completely owned by the respondent, (b) electric and gas properties held by it under some form of lease from controlling, affiliated, or controlled corporations, (c) electric and gas properties held by it under some form of lease from other corporations than those provided for in (b), (d) properties devoted to other than electric and gas operations, specifying those for the several operations, and (e) properties from which non-operating revenues are derived, as, e.g., properties let out to others, and from which the respondent derives rent. This last group (e) should contain only such taxes

The tax on corporate real property should not be confused with the taxes on lands and improvements commonly known as real estate taxes. The former is levied upon the private rights of way of public service corporations and improvements on such rights of way, including also improvements in streets and public places which are not assessed as special franchises.

Show separately the several payments to the municipality that are deducted under Sec. 48 of the Tax Law from the special franchise tax. Do not treat payments for city water as taxes.

Assessed valuations of each item of real estate should be shown in column (c), and in column (d) the due date of taxes levied which are unpaid.

Line No.	Property to Which Applicable: Class (a)	Class of tax, location and description of property (b)	Assessed Valuation: Land (c)	Assessed Valuation: Improvements (d)	Assessed Valuation: Land and improvements (e)	Amount of tax levy (f)	Remarks (g)
1	I	Real Estate	2782500	12593700	15376500	42131610	
2	I	" (on property from which removed during the year)	1500	3500	5000	1850	
3	I	" (On property not owned on October 1st of the year)	75600	3500	79100	108367	
4	I	Real Estate of Corporations			15000	41100	
5	I	Real Estate - 90% of taxes paid by The Jamaica Gas Light Co as per terms of lease				151659	
6	I	Real Estate - Taxes paid by The Newtown Gas Co as per terms of lease				315540	
7	I	Special Franchise			12132002	33211655	
8	I	Personal Property			150000	407500	
9	I	Gross Earnings 2% on 6% on Gas dividend			2233080 01	13325433	Item 5 line 24
10	I	Federal Income Tax			3178418	3851489	
11	I	Capital Stock & Special Excise Tax			4059700	4059700	For the year ending June 30 1924 1/2 of this amount or 2029850 charged to Prepaid Taxes
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32		Total				135145719	

B. Estimated Values for Purposes of Taxation

Show hereunder respondent's valuation of its property contained in the latest report filed with the State Tax Commission, giving the items separately for each borough or municipality.

Date of report .....

Date as of which valuation was made .....

Line No.	Description of Property (a)	Total value (b)	Value in Each Borough, etc.: ..... Borough (c)	..... Borough (d)	..... (e)
41	Tangible real property in streets, highways and public places, exclusive of paving—cost to reproduce new	This information is not yet compiled			
42	Same, present value				
43	Tangible real property outside of streets, highways and public places—cost to reproduce new				
44	Same, present value				
45	Tangible personal property—cost to reproduce new				
46	Same, present value				
47	Present value of all intangible property, including franchises	Dead			

*This column may be left blank if desired.

Sworn to before me this ... day of ... 19...

Authorized to administer oaths

3470

THE BROOKLYN UNION GAS COMPANY

1923

Boro.	Block	Lot	Land	Improvements	Total
1	33	1	$ 135,000.00	$ 140,000.00	$ 275,000.0
1	55	15	150,000.00	200,000.00	350,000.0
1	256	36	153,000.00	447,000.00	600,000.0
1	256	40	78,000.00	22,000.00	100,000.0
2	385	14	5,600.00	7,400.00	13,000.0
2	419	1	35,500.00	314,500.00	350,000.0
2	419	7	3,000.00	2,000.00	5,000.0
2	419	8	12,000.00	5,000.00	17,000.0
2	419	15	2,000.00	200.00	2,200.0
2	419	16	2,000.00	300.00	2,300.00
2	419	17	2,000.00	400.00	2,400.00
2	419	18	2,000.00	1,000.00	3,000.00
2	419	19	2,000.00	-	2,000.00
2	419	20	6,400.00	-	6,400.00
2	419	23	1,600.00	-	1,600.00
2	419	24	4,800.00	-	4,800.00
2	419	28	2,800.00	1,800.00	4,600.00
2	419	29	2,300.00	-	2,300.00
2	419	30	2,300.00	-	2,300.00
2	419	31	2,300.00	-	2,300.00
2	419	32	2,300.00	-	2,300.00
2	420	1	40,000.00	103,000.00	143,000.00
2	425	1	63,000.00	1,137,000.00	1,200,000.00
2	426	1	34,200.00	115,800.00	150,000.00
2	426	26	4,000.00	-	4,000.00
2	426	31	11,500.00	-	11,500.00
2	466	25	20,500.00	-	20,500.00
2	469	1	46,500.00	23,500.00	70,000.00
2	471	1	310,000.00	1,190,000.00	1,500,000.00
2	471	65	12,500.00	-	12,500.00
2	475	1	63,000.00	-	63,000.00
4	999	1	24,000.00	21,000.00	45,000.00
4	1007	172	133,000.00	1,647,000.00	1,780,000.00
4	1025	16	41,500.00	507,000.00	548,500.00
4	1025	33	1,250.00	2,750.00	4,000.00
4	1025	34	3,750.00	26,250.00	30,000.00
4	1025	37	3,750.00	76,250.00	80,000.00
4	1025	40	1,250.00	-	1,250.00
4	1025	41	1,250.00	-	1,250.00
4	1025	45	5,000.00	-	5,000.00
7	1886	10	8,000.00	62,000.00	70,000.00
7	1886	19	18,500.00	121,500.00	140,000.00
7	1980	13	4,350.00	8,650.00	13,000.00
7	1980	16	4,350.00	12,650.00	17,000.00
7	2015	27	6,000.00	14,000.00	20,000.00
7	2015	29	16,500.00	83,500.00	100,000.00
8	2161	20	536,000.00	1,978,000.00	2,500,000.00
8	2197	18	22,500.00	62,500.00	85,000.00
8	2223	1	45,000.00	130,000.00	175,000.00
8	2283	1	76,000.00	1,014,000.00	1,090,000.00
8	2287	1	440,000.00	1,960,000.00	2,400,000.00
8	2287	75	12,750.00	20,250.00	33,000.00
8	2288	1	40,500.00	165,000.00	205,500.00
8	2405	28	9,500.00	40,500.00	50,000.00
10	2888	33	1,000.00	-	1,000.00
10	2897	13	12,500.00	-	12,500.00
10	2898	1	1,000.00	-	1,000.00

THE BROOKLYN UNION GAS COMPANY

REAL ESTATE ACQUISITIONS

1923 SHEET #2.

Boro.	Block	Lot	Land	Improvement	Total
10	2927	44	$ 25,000.00	$ 323,000.00	$ 348,000.0
10	3048	1	25,000.00	140,000.00	165,000.0
12	3751	5	1,250.00	-	1,250.0
12	3751	6	25,000.00	340,000.00	365,000.0
12	3751	24	1,250.00	-	1,250.0
13	3958	5	35,000.00	130,000.00	165,000.0
4	999	72	1,500.00	3,500.00	5,000.0
4	999	138 & 144	75,600.00	3,500.00	79,100.0
	TOTAL		$ 2,859,900.00	$12,600,700.00	$15,460,600.00

Years in service	Number of meters	Product of meters, X years
34	267	9078
35	237	8295
36	219	7884
37	138	5106
38	104	3952
39	64	2496
40	140	5600
41	214	8774
42	228	9576
43	12	516
44	27	1188
45	10	450
46	6	276
47	2	94
48	34	1632
49	27	1274
50	11	550
51	23	1173
52	26	1352
53	21	1113
54	11	594
55	16	880
56	6	336
57	9	513
58	1	58
59	1	59
60	3	180
61	1	61
Total, 24.55	19031	467268

Engineering Division, New York Office, June 25, 1924.

RHM/MC.

(Here follows Defendant's Exhibit No. 187, marked side folio pages 3470, 3471, and 3472.)

[fol. 3473] IN UNITED STATES DISTRICT COURT

[Title omitted]

STIPULATION RE TRANSCRIPT OF RECORD

It is hereby stipulated and agreed that the foregoing is a true transcript of the record of the said District Court in the above-entitled matter as agreed on by the parties.

Dated April 28, 1926.

Cullen & Dykman, Attorney- for Plaintiff-appellee.
John Holley Clark, Jr., Esq., Attorney for Defendant-appellant.

Approved April 28, 1926. Francis N. Winslow, U. S. District Judge.

[fol. 3474] IN UNITED STATES DISTRICT COURT

[Title omitted]

CLERK'S CERTIFICATE

I, Percy G. B. Gilkes, Clerk of the District Court of the United States of America for the Eastern District of New York, do hereby Certify that the foregoing is a correct transcript of the record of the said District in the above-entitled matter as agreed on by the parties.

In testimony whereof I have caused the seal of the said Court to be hereunto affixed, at the City of New York, in the Eastern District of New York, this 28th day of April in the year of our Lord one thousand nine hundred and twenty-six and of the Independence of the said United States the one hundred and fiftieth.

Percy G. B. Gilkes, Clerk, by J. G. Cochran, Deputy Clerk. (Seal of the District Court of the United States, Eastern District of New York.)

[fol. 3475] IN SUPREME COURT OF THE UNITED STATES

STATEMENT OF POINTS TO BE RELIED UPON AND STIPULATION TO PRINT THE ENTIRE RECORD—Filed May 12, 1926

It is hereby stipulated and agreed that the transcript of the record in the above entitled matter, as agreed upon by the parties and as docketed in the office of the clerk of this court, be printed in full.

Dated, New York, April 29, 1926.

Cullen & Dykman, Solicitors for the Appellee-Plaintiff. John Holley Clark, Jr., Esq., Solicitor for the Appellant-Defendant.

[fol. 3476] To the Honorable the Supreme Court of the United States:

The defendant appellant above named respectfully submits the following Statement of Points, upon which he will rely, in the above entitled cause pursuant to rule 11, of the rules of the Supreme Court of the United States:

1. Every presumption is in favor of the validity of the Statute, and the burden of proof is upon the party assailing such Statute to establish its unconstitutionality beyond a reasonable doubt.

2. The Statute should not be declared confiscatory until plaintiff has experimented with the statutory rate.

3. The operating expenses of the plaintiff company as found by the district court were excessive and unreasonable. The Court should have found that the reasonable and necessary cost of making and distributing gas should not have exceeded 77.96 cents per thousand cubic feet sold for the year 1924.

4. The rate base as found by court below was excessive and unreasonable. The proper rate base for plaintiff company in a confiscatory case of this kind or the fair value of [fol. 3477] its property, used and useful, in its gas business, and upon which it is entitled to a return does not exceed the sum of $34,500,000.

a. The book value of the plaintiff's properties does not exceed the sum of $29,000,000 and the original cost of the properties is considerably less than this figure.

b. The outstanding securities of the plaintiff company do not represent a capitalization of over $33,500,000.

c. Reproduction cost new is only one of the elements to be considered in fixing fair value for rate-making purposes. It was error to use it as a controlling and predominant element.

d. The estimate of the reproduction cost of the plaintiff's properties as found by the Court is excessive.

e. There is no justification for any allowance for structural overheads beyond those appearing in the books and included in the so-called investment.

f. A fair allowance for working capital for plaintiff company should not have exceeded $2,500,000.

g. An adequate deduction for accrued depreciation should have been made by the Court.

h. There is no justification for an additional allowance for going value in this case.

5. The statute in question should not be declared unconstitutional unless the Court finds that the rate of re- [fols. 3478 & 3479] turn would have been less than six per cent.

6. The statute did not violate any alleged contract between the complainant company and Public Service Commission.

7. The price and standard provisions of Chapter 899 of the Laws of 1923 are so independent of each other that this Court should declare them separate, and in the event the standard provision is found unconstitutional the price provision may still stand.

8. Each and all of the Assignment of Errors as filed with the clerk of the Court below, setting out separately and particularly each of the Errors asserted.

Yours, etc., John Holley Clark, Jr., Solicitor for Defendant-Appellant Ottinger, 120 Broadway, New York City. John Holley Clark, Jr., Charles E. Buchner of Counsel.

Dated May 11, 1926.

[fol. 3840] [File endorsement omitted.]

Endorsed on cover: File No. 31,887. D. C. U. S. Eastern New York. Term No. 358. Albert Ottinger, as Attorney General of the State of New York, appellant, vs. The Brooklyn Union Gas Company. Filed April 30, 1926. File No. 31,887.